



# Executive Committee Guide

to

# Campaign Finance

---

**KENTUCKY REGISTRY OF ELECTION FINANCE**

140 Walnut Street, Frankfort, Kentucky 40601-3240

PHONE (502) 573-2226 / FAX (502) 573-5622

[www.kref.ky.gov](http://www.kref.ky.gov)

KREF 016/E Revised 03/2006

---

---

# INTRODUCTION

---

---

This handbook was prepared by the Registry of Election Finance to assist executive committees (political parties) and their officers in complying with Kentucky campaign finance laws. It is intended as a guide only, and in no way supersedes statutory provisions, administrative regulations or case law.

In an effort to make this guide available to the public in a timely manner, the Kentucky Revised Statutes and the Kentucky Administrative Regulations pertaining to campaign finance are not included in this guide. The committee may access a copy of the statutes on our web site ([www.kref.ky.gov](http://www.kref.ky.gov)) or you may contact our office and we will be happy to provide you with a printed copy.

Whether you are a seasoned veteran or a newcomer to executive committee financial responsibilities and obligations, please study this handbook carefully. If you have specific questions, please contact the Registry staff at (502) 573-2226. We look forward to working with you!

*John Rogers*

Chairman  
Kentucky Registry of Election Finance

# Table of Contents

---

<b>CHAPTER 1: USING THIS GUIDE</b>	<b>1</b>
Citations	1
Abbreviations Used Throughout this Guide	1
Getting More Help	1
Advisory Opinions	1
Registry Staff Assistance	1
Free Publications	2
Internet Web Site	2
Important Notice	2
 <b>CHAPTER 2: WHAT IS AN EXECUTIVE COMMITTEE?</b>	 <b>3</b>
Executive Committee - Political Party	3
Committee Affiliation	3
Registering as an Executive Committee	3
Officer Registration	3
 <b>CHAPTER 3: CONTRIBUTIONS AND OTHER RECEIPTS</b>	 <b>5</b>
What is a Contribution?	5
Definition of a Contribution	5
Types of Contributions	5
Monetary Contributions	5
In-kind Contributions	6
Exceptions (In-kind Contributions)	6
The Value of Discounts	6
Goods	7
Services	7
Loans from Individuals	7
Disposition of Unexpended Candidate/Committee Funds	7
Proceeds From Sales	8
Admission Tickets and Items for Purchase	8
Extension of Credit	8
Types of Contributors	8
Natural Person	8
Minor	8
Person	9
Contributing Organization	9
Permanent Committee (PAC)	9
State or County Executive Committee	9
Caucus Campaign Committee	9
Out-of-State Contributor	9
Partnership Contributions	10
Contribution Limits	11
Contribution Limits Chart	11
Limitations on Different Forms of Contributions	12
Anonymous Contributions	12

# Table of Contents

---

Cash Contributions .....	12
Contributions by Cashier's Check or Money Order .....	12
Contributions by Minors .....	12
Items <u>Not</u> Considered Contributions .....	13
Volunteer Activity .....	13
In-kind Under \$100 .....	14
Loans .....	14
Transfers of Money from Affiliated Committees .....	14
Independent Expenditures .....	15
Prohibited Contributions .....	16
Corporate Contributions .....	16
Charitable Contributions .....	17
Contributions in the Name of Another .....	17
Foreign Nationals .....	17
Circumventing the Limits .....	17
Questionable Contributions .....	18
Other Reportable Receipts .....	19
Bank Loans .....	19
Interest Income .....	19
Offsets to Operating Expenditures .....	19
Income Tax Check-off Funds (ITC Receipts) .....	20
 <b>CHAPTER 4: EXPENDITURES</b> .....	 21
What is an Expenditure? .....	21
Contributions to Candidates .....	21
Executive Committee Contributions - Restrictions .....	22
Allowable Expenditures .....	22
Examples of Allowable Expenditures .....	22
Examples of Expenditures that are NOT Allowable .....	23
In-Kind Expenditures .....	24
Items Not Considered Expenditures .....	24
Transfers of Funds for Investment .....	24
Review of Expenditures .....	24
 <b>CHAPTER 5: GENERAL PROVISIONS</b> .....	 25
Audits .....	25
Events and Fund Raiser Functions .....	25
Records .....	25
Public Inspection of Reports .....	25
Record Retention .....	26
Custodian of Records .....	26
Prohibited Activities .....	26
Solicitation of State Employees .....	26
Vote Buying .....	26

# Table of Contents

---

Political Advertising Rate .....	26
Disclaimers .....	27
Items Exempted .....	28
 <b>CHAPTER 6: RECORD KEEPING AND TREASURER'S DUTIES</b> .....	 29
Reporting & Record Keeping .....	29
Duties of the Treasurer .....	29
New Treasurer .....	30
Executive Committee Bank Account .....	31
Reporting Forms .....	31
Reporting Period .....	32
Records of Contributions/Receipts .....	32
Accepting Contributions .....	32
What Does it Mean to "Itemize"? .....	32
What Does "Aggregate" Mean? .....	32
Identifying Contributions of \$100 or Less .....	33
Identifying Contributions Exceeding \$100 .....	33
Combining Monetary and In-kind Contributions .....	33
Identifying Contributions from PACs .....	33
Joint Contributions .....	34
Contributions from Spouses .....	34
Partnership Contributions .....	35
Making a Contribution as an Individual with Partnership Funds (Option 1) .....	36
The Executive Committee's Reporting Responsibility .....	36
The Partnership's Reporting Responsibility .....	36
Making a Contribution as a Contributing Organization with Partnership Funds (Option 2) .....	36
The Executive Committee's Reporting Responsibility .....	36
The Partnership's Reporting Responsibility .....	36
Remedying an Excessive Contribution .....	37
Unwanted Contributions .....	37
Refund of a Contribution .....	37
Checks Returned Due to Insufficient Funds .....	37
Investments .....	38
Reporting the Expenses of the Executive Committee .....	38
Treasurer's Responsibility .....	38
Reporting Disbursements .....	38
Expenditures by Check .....	38
When the Executive Committee Makes a Contribution .....	38
Other Disbursements .....	39
Joint Expenditures .....	39
Disbursement Adjustments .....	39
Disbursements for Multiple Purposes .....	39
Invoices for Disbursements .....	39
Reimbursements .....	40
Vote Hauling .....	40

# Table of Contents

---

Events .....	40
Debts and Obligations .....	41
Loans .....	41
Initial Receipt of a Loan .....	41
Loan Repayments .....	41
Debts Other Than Loans .....	41
Debts Owed by the Committee .....	41
Summary Page - Balance Statement .....	42
 <b>CHAPTER 7: FILING REPORTS .....</b>	 43
Where to File Reports .....	43
When to File Reports .....	44
Reporting Period .....	44
Reporting Schedule .....	44
Reconciling the Bank Account .....	45
Filing Amendments .....	45
 <b>CHAPTER 8: REGISTRY PROCEDURES .....</b>	 47
Complaints .....	47
How to File a complaint .....	48
Referrals for Prosecution .....	48
Right to Appeal .....	49
Advisory Opinions .....	49
Penalties .....	49
 <b>APPENDIX A: GLOSSARY .....</b>	 51
 <b>APPENDIX B: COMPLYING WITH OTHER LAWS .....</b>	 55
 <b>APPENDIX C: SAMPLE FORMS &amp; INSTRUCTIONS .....</b>	 59
Executive Committee Reporting Form Instructions .....	60
Executive Committee Reporting Forms .....	69
Executive Committee Update Form .....	85
Independent Expenditure Form .....	87
Sample Campaign Contribution Card .....	89
Report of Contributions by a Contributing Organization .....	91
 <b>INDEX .....</b>	 93

# Using This Guide

---

## CITATIONS

Authorities cited in this Guide include the Campaign Finance Statutes and the Kentucky Administrative Regulations. All statutory citations are to Chapter 121 of the Kentucky Revised Statutes. All citations to regulations are to the Kentucky Administrative Regulations Title 32. The phrase “campaign finance law” as used in this Guide means the statutory and regulatory provisions and case law addressing campaign finance in Kentucky.

## ABBREVIATIONS USED THROUGHOUT THIS GUIDE

FCC	Federal Communications Commission
FEC	Federal Election Commission
KAR	Kentucky Administrative Regulations
KRS	Kentucky Revised Statutes
PAC	Political Action Committee or Permanent Committee

## GETTING MORE HELP

### ***Advisory Opinions***

KRS 121.135; 32 KAR 2:060

Any person or group requiring clarification of the Kentucky campaign finance law regarding a specific activity or transaction to be undertaken may request an Advisory Opinion from the Registry. Advisory Opinion requests should be addressed to the General Counsel, Kentucky Registry of Election Finance, 140 Walnut Street, Frankfort, KY 40601. The Advisory Opinion process is explained in greater detail on page 49.

### ***Registry Staff Assistance***

Many questions about Kentucky campaign finance law do not require formal advisory opinions. Such questions may be addressed to trained Registry staff members by calling the Registry. The telephone number is 502-573-2226.

Resources permitting, staff is also willing to attend meetings and events to train individuals about Kentucky campaign finance law.

**Free Publications**

In addition to this Guide, the Registry publishes brochures and other publications on several aspects of Kentucky campaign finance law. These publications are prepared for all persons who may become subject to Kentucky campaign finance law, whether they are seeking office for the first time, seasoned veterans of the political process, or members of the general public who have an interest in participating in campaigns.

**Internet Website**

Visit the Registry's home page on the World Wide Web at <http://www.kref.ky.gov>. Information on the site includes:

- Online Searchable Database
- Candidate Information
- Statistical Information
- Contribution Limits Chart
- Reporting Dates
- Reporting Forms
- Brochures
- Guidebooks
- Registered PACs in Kentucky
- Registry Board Members
- Frequently Asked Questions
- Advisory Opinions
- KRS Chapter 121 and KAR Title 32
- Announcements
- Links to the Secretary of State, State Board of Elections, FEC, and other State Election Offices and the National Parties



The KREF website also offers information on **FREE** electronic filing software. Candidates and slates of candidates can download the software and begin using this valuable tool in a matter of minutes.

**Important Notice**

This Guide is intended as a general reference tool and in no way supersedes statutory law or administrative regulations promulgated by the Registry. The Registry recommends a complete reading of the campaign finance laws contained in KRS Chapter 121, and the rules contained in Title 32 of the Kentucky Administrative Regulations.



---

# What is an Executive Committee?

---

## **EXECUTIVE COMMITTEE - POLITICAL PARTY**

KRS 118.015(1)

A “political party”... is an affiliation or organization of electors representing a political policy and having a constituted authority for its government and regulation, and whose candidate received at least twenty percent (20%) of the total vote cast at the last preceding election at which presidential electors were voted for.

## **COMMITTEE AFFILIATION**

By-Laws and Official Rules of the Political Parties

State executive committees (political parties) have adopted by-laws and official rules, which explain the affiliation of their party subdivisions and affiliates. For further information, contact your state party.

## **REGISTERING AS AN EXECUTIVE COMMITTEE**

Advisory Opinion 1999-009

Although a political organization may not officially be recognized as a “political party” under KRS 118.015(1), any political organization that raises or spends money to promote its nominees on the ballot is functioning as an executive committee for purposes of campaign finance laws and must report any contributions or expenditures in accordance with KRS Chapter 121.

## **OFFICER REGISTRATION**

KRS 121.170(1), (3)

The executive committee must notify the Registry, by letter, when a new treasurer or chairperson is appointed. (A local party should also notify their state party.) The letter should identify the individual by name, providing an address and telephone number. An update form is sent to each committee, once a year, to ensure that the Registry has current information. (See Appendix C, page 85.) Each executive committee is given an “*identification number*” for use on each report that is submitted. The chairperson and treasurer will receive reporting information and reporting forms approximately 30 days before each report is due. Officers of the executive committee should study this guide thoroughly before accepting contributions or making expenditures. If any questions remain, call the Registry before proceeding.

**Notes:**

# Contributions and Other Receipts

---

## WHAT IS A CONTRIBUTION?

The term “contribution” not only encompasses money, but also goods, advertising and services ***given to an executive committee***. This chapter describes what is, and what is not, a contribution; discusses limitations, and in some cases absolute prohibitions, on certain sources of contributions; describes the different types of contributors; and reviews the time limitations regarding contributions.

### ***Definition of a Contribution***

KRS 121.015(6) includes the following:

- Payment, distribution, loan, deposit, or gift of money or other thing of value, to an executive committee;
- Payment by any entity other than the executive committee, or its authorized treasurer, of compensation for the personal services of another person which are rendered to the executive committee;
- Goods, advertising, or services with a value of more than \$100, in the aggregate, in any one (1) election which are furnished without charge, or at a rate which is less than the rate normally charged for the goods or services; or
- Payment by any person or entity other than an executive committee or its authorized treasurer for any goods or services with a value of more than \$100 in the aggregate, in any one (1) election which are utilized by the executive committee.

## TYPES OF CONTRIBUTIONS

### ***Monetary Contributions***

KRS 121.015(6)(a)

A contribution of money to an executive committee that is received in the form of cash, check, draft, credit card, money order, or cashier’s check is considered a monetary contribution. Limitations exist concerning the acceptance of different forms of monetary contributions. See page 12.

***In-kind Contributions***

KRS 121.015(6)(b)-(c); 32 KAR 2:170

An in-kind contribution is a non-monetary contribution consisting of goods or services, offered free or at less than the usual charge. Similarly, when a person pays for services on the executive committee's behalf, the payment is an in-kind contribution.

An expenditure made in cooperation, coordination, or consultation with or at the request or suggestion of the executive committee is also considered an in-kind contribution to the executive committee.

In-kind contributions are treated as any other contribution and are subject to the same contribution limits and reporting requirements.

***Exceptions (In-kind Contributions)***

KRS 121.015(6)(c)

Under limited exceptions in the law, persons may provide incidental goods or services to an executive committee or campaign without making a contribution. In-kind contributions that are valued at less than \$100 do not qualify as contributions until the aggregate value per contributor exceeds \$100 per election. *In order for an executive committee to determine whether a contributor has exceeded the \$100 limit, itemized records on all contributors must be kept.*

When services are volunteered, not paid for by anyone, the activity is not considered a contribution. However, payment by a contributor other than the executive committee to compensate the personal services of another rendered to the executive committee is considered a contribution regardless of the amount of the payment.

***The Value of Discounts***

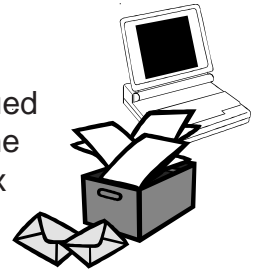
32 KAR 2:170 § 1(1), (4)

If *goods or services* are provided at less than the rate normally charged, or at an unreasonably low charge, the amount of the in-kind contribution is the difference between the amount normally charged for the goods and services at the time of the contribution and the amount actually charged. A *discount* received that is available to the general public is not an in-kind contribution.

**Goods**

32 KAR 2:170 § 1(1), (4)

Goods, such as equipment, supplies, mailing lists and facilities, are valued at the price the item or facility would cost if purchased or rented at the time the contribution is made. For example, if someone donates a fax machine to the committee, the contribution equals the fair market price of the fax machine at the time of the contribution.

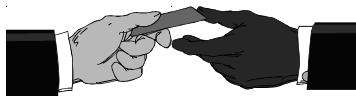
**Services**

32 KAR 2:170 § 1(1), (4)

Services, such as advertising or printing, are valued at the prevailing rate at the time the services are rendered. The value is the fair market value of the service provided.

**Loans from Individuals**

KRS 121.015(6)(a); KRS 121.015(7)



Loans other than bank loans obtained in the ordinary course of business are considered contributions and are subject to contribution limits. An unpaid loan, when added to other contributions from the same contributor, may not exceed the contribution limit. Once repaid in full, a loan no longer counts against the donor's contribution limit.

All loans must be continuously reported as debts until fully repaid. In the event a lender forgives a loan in whole or in part, the amount of the canceled debt becomes an in-kind contribution and is subject to the contribution limits.

**Disposition of Unexpended Candidate/Committee Funds**

KRS 121.180(10)

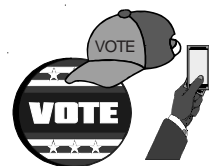
When a partisan candidate or committee wishes to dispose of unexpended funds, one option available is to transfer the remaining funds to the state or county executive committee of the political party of which the candidate or committee is a member. Such transfers are not subject to the contribution limit. If given to a county party they may retain the entire amount of the transfer. No part of the receipt has to be transferred to the state party. (Remember: A candidate may not close out or transfer funds from his or her account until after the election.)

**NOTES:**

***Proceeds from Sales***

KRS 121.180(5)

Contributions include proceeds from the sale of tickets for events, such as luncheons, dinners, rallies, and similar fundraising events; mass collections made at events, and sales of items such as campaign pins, buttons, hats, and shirts. The purchaser of tickets or items is the contributor, even if the tickets or items are given to others. Therefore, the executive committee should record all contributions made by individuals purchasing tickets or items.

***Admission Tickets and Items for Purchase***

121.175(1); 121.150(11)

A Member of the General Assembly may utilize funds in his or her campaign account to purchase admission tickets for political party functions not to exceed \$2,500 per year.

A Member of the General Assembly may purchase items up to \$100 at a political party function, auction or fundraiser from funds in his or her campaign account.

No purchase of tickets or items from all executive committees should exceed \$2,500 in one calendar year from any one individual.

***Extension of Credit***

32 KAR 2:180

An extension of credit outside a creditor's ordinary course of business may be considered a contribution.

**TYPES OF CONTRIBUTORS*****Natural Person***

KRS 446.010(26)

For the purpose of applying the campaign finance laws, a "natural person" referred to in KRS Chapter 121 is an individual human being. "Individual" as used in this guide refers to a natural person.

***Minor***

KRS 121.150(5)

For the purpose of applying the campaign finance laws, a "minor" is an individual who will not be 18 years old on or before the date of the next general election.

**Person**

KRS 446.010(26)

“Person” is not defined by KRS Chapter 121; therefore, the Registry has applied the definition of “person” provided in KRS 446.010(26) to all sections of KRS Chapter 121. KRS 446.010(26) defines “person” generally to include bodies-politic and corporate, societies, communities, the public generally, individuals, partnerships, registered limited liability partnerships, joint stock companies, and limited liability companies.

**Contributing Organization**

KRS 121.015(4)

A “contributing organization” is a group of individuals that merely contributes to the executive committee from time to time, from funds derived solely from within the group and not solicited or received from sources outside the group itself. Contributing organizations must report to the Registry when any contributions made by the group exceed \$100.

**Permanent Committee (PAC)**

KRS 121.015(3)(d)

A permanent committee is a permanent organization functioning on a regular basis throughout the year having as a primary purpose expressly advocating the election or defeat of clearly identified candidates. These groups are registered with the Registry, the FEC, or another state. Some groups are affiliated and share a contribution limit.

**State or County Executive Committee**

KRS 121.015(3)(e)

A state executive committee is a state-level political party committee. A county executive committee is a county-level political party committee.

**Caucus Campaign Committee**

KRS 121.015(3)(b)

A caucus group who receives contributions and makes expenditures to support or oppose a candidate or slate of candidates.

**Out-of-State Contributor**

KRS 121.150(11)

An individual who resides, or a committee or group which operates outside of Kentucky, may contribute to Kentucky executive committees. Contributions from out-of-state contributors are subject to the same restrictions as Kentucky residents, groups, and committees.

**Partnership Contributions**

KREF Advisory Opinion 1998-012

Partnerships may contribute to executive committees in one of two ways. First, a partnership may qualify as a contributing organization under KRS 121.015, and may contribute a maximum of \$2,500 per year. Second, the partners may contribute individually from funds derived from the partnership. If a partnership check is issued in lieu of separate checks from the individual partners, the executive committee must obtain sufficient information from the partnership (including the percentage of each partner's interest) to itemize the contribution between the partners. See pages 35-36.

**NOTES:**



**CONTRIBUTION LIMITS**

KRS 121.150(6)



Individuals may contribute to **political party executive committees**, their subdivisions, and affiliates up to **\$2,500 per year**. Any individual contribution over \$1,000 that a district or county committee receives, in any one calendar year, must be forwarded to the political party's state executive committee to be deposited into an administrative fund.

**CONTRIBUTION LIMITS<sup>o</sup>**

CONTRIBUTIONS TO EXECUTIVE COMMITTEES	FROM INDIVIDUAL	FROM PAC	FROM CONTRIBUTING ORGANIZATION	FROM CORPORATION	FROM EXECUTIVE COMMITTEE	FROM CAUCUS CAMPAIGN COMMITTEE
	\$2,500 per year aggregate 121.150(11)	\$2,500 per year aggregate 121.150(11)	\$2,500 per year aggregate 121.150(11)	PROHIBITED 121.025 & 121.035	Unlimited transfer of funds	\$2,500 per year aggregate 121.150(11)

<b>CASH <sup>2</sup> CONTRIBUTIONS</b>	\$50 per election KRS 121.150(4)
<b>ANONYMOUS <sup>3</sup> CONTRIBUTIONS</b>	\$50 per election (Maximum aggregate \$1,000 per election) KRS 121.150(3)

- ① In-kind contributions are subject to the same limits as monetary contributions.
- ② Cash Receipts: \$50 per contributor, per election. Contributions by cashier's check or money order are limited to \$50 per election unless the instrument clearly identifies the payor and payee. KRS 121.150(4)
- ③ Anonymous Receipts: \$50 per contributor, per election, maximum total of \$1,000 per election. KRS 121.150(3)

## LIMITATIONS ON DIFFERENT FORMS OF CONTRIBUTIONS

### ***Anonymous Contributions***

KRS 121.150(3)

Executive committees may not accept anonymous contributions in excess of \$50 per contributor, per election. An anonymous contribution in excess of \$50 must be returned to the donor, if the contribution can be traced. If the donor cannot be determined, the contribution shall escheat to the state for deposit.

The total anonymous contributions received by an executive committee may not exceed \$1,000 per election. Anonymous contributions in excess of the aggregate limit also escheat to the state treasurer.

- Money received from an event or activity such as a fish fry, raffle, concession sales, or from the sale of campaign paraphernalia, is a contribution. If the executive committee does not have records of individual purchasers, the sales are anonymous contributions, and the executive committee may only accept anonymous contributions up to \$1,000 in the aggregate per election.

### ***Cash Contributions***

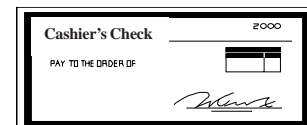
KRS 121.150(4); 32 KAR 2:130

Executive committees may not accept cash contributions in excess of \$50 per contributor, per election.

### ***Contributions by Cashier's Check or Money Order***

KRS 121.150(4); 32 KAR 2:130

An executive committee may not accept a cashier's check or money order in excess of the maximum cash contribution limit unless the instrument clearly identifies both the payor and the payee. If both are identified, the instrument may be accepted like a check.



### ***Contributions by Minors***

KRS 121.150(5)

An executive committee may not accept a contribution in excess of \$100 from any person who will not become 18 years of age on or before the date of the next general election.

**ITEMS NOT CONSIDERED CONTRIBUTIONS**

KRS 121.015(6)(c); 121.015(7); 32 KAR 2:170 §§ 1(5), 2

- An in-kind contribution does not meet the statutory definition of contribution until the aggregate total of in-kind contributions from a single contributor exceeds \$100.
- Services provided without compensation by individuals volunteering a portion or all of their time on behalf of a committee are not contributions.
- A loan of money by any financial institution doing business in Kentucky made in accordance with applicable banking laws and regulations and in the ordinary course of business is not a contribution.
- Independent expenditures are not contributions. Under KRS 121.105(12), an independent expenditure “means the expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which is made without any coordination, consultation, or cooperation with any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them, and which is not made in concert with, or at the request or suggestion of any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them.”

***Volunteer Activity***

32 KAR 2:170 § 1(5)

An individual may volunteer a portion or all of his or her time to provide personal services to an executive committee without making a contribution, as long as the individual is not compensated by anyone for the services. If a volunteer is on paid vacation leave (or on leave time that he or she has earned) when working for the executive committee, the volunteer’s vacation pay does not count as a contribution to the executive committee. If a volunteer is paid on a commission or piecework basis, or is paid only for work actually performed and the employee’s time is considered his or her own to use as he or she sees fit, no contribution results.



Note, however, that if individuals are, in fact, paid for their services by someone other than the executive committee itself, the activity is no longer considered volunteering, and the payments constitute in-kind contributions that must be reported by the executive committee. The payor would be making an in-kind contribution to the executive committee.

Generally, if an individual provides services to an executive committee during paid working hours, the employer makes a contribution to the executive committee. However, note that if the employer is a corporation, the contribution is unlawful.

***In-kind Value Under \$100***

KRS 121.015(6)(c)

Expenditures of \$100 or less made by a person are not considered contributions. Individuals may spend up to \$100 for goods, advertising or services with a value of \$100 or less per election without making a contribution. This exemption was designed to stimulate grassroots activity. Although these expenditures are not considered contributions, they should be recorded by the executive committee. When an in-kind expenditure exceeds \$100, it is considered a contribution and must be reported.

Any amount spent by an individual on behalf of the executive committee in excess of \$100 per election must be reported as an in-kind contribution to the executive committee.

***Loans***

KRS 121.015(7)(b)

A loan of money by any financial institution doing business in Kentucky made in accordance with applicable banking laws and regulations and in the ordinary course of business is not a contribution.

***Transfers of Money from Affiliated Committees***

A transfer of money between affiliated committees is not considered a contribution and is not subject to contribution limits.

***NOTES:***

**Independent Expenditures**

KRS 121.015(7)(c), (12); KRS 121.150(1)

An independent expenditure is defined by statute as follows:

[T]he expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which is made without any coordination, consultation, or cooperation with any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them, and which is not made in concert with, or at the request or suggestion of any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them. KRS 121.015(12)

Independent expenditures are not subject to any limits, but are subject to reporting requirements. Individuals, **executive committees** and other groups who make independent expenditures exceeding \$500 in the aggregate in any one election **are required to report** directly to the Registry. *See page 87 for an example of an Independent Expenditure reporting form.*

**NOTES:**

## PROHIBITED CONTRIBUTIONS

### ***Corporate Contributions***

KRS 121.025; KRS 121.035; KRS 121.150(22), (23)

Kentucky campaign finance law strictly prohibits corporate contributions to executive committees, either directly or indirectly. These statutory provisions reflect Section 150 of the Kentucky Constitution, which prohibits corporations from giving money or any other thing of value to influence an election in the Commonwealth.

The prohibition on corporate contributions to candidates, slate of candidates, and committees that support candidates for election extends to all corporate types, including non-stock corporations, solely-owned corporations, not-for-profit corporations, S-corporations and professional service corporations (PSCs).

The prohibition on corporations does not extend to other types of business entities, such as partnerships, including limited liability partnerships (LLPs), limited liability companies (LLCs), sole proprietorships or unincorporated associations. Additionally, there is nothing that prohibits the officers or employees of a corporation from establishing a permanent committee through segregated funds. A contribution from a duly established permanent committee (PAC) to an executive committee is permissible provided no actions to influence the election may be attributed to the corporation itself.

The prohibition against receiving corporate contributions applies to both monetary and in-kind contributions. Monetary contributions include checks or money orders from a corporate entity or cash transmitted from a corporation to an executive committee. An executive committee should review every check for corporate identifiers, such as “Inc” or Corp.”

To determine whether an entity is organized as a corporation, an executive committee may verify the entity’s status by calling the Secretary of State’s Office, Division of Corporate Records at (502) 564-7330 or by consulting the Secretary of State’s on-line business database at <http://www.sos.ky.gov>.

In-kind contributions from a corporation must also be avoided. A discount provided to an executive committee by a corporation that is otherwise not available to the general public or the forgiveness of a debt owed by the executive committee to a corporation constitutes an illegal, in-kind, corporate contribution. Any unreimbursed use of corporate property, such as computers, telephones, or postage, for the benefit of an executive committee constitutes an illegal corporate contribution. An executive committee that uses corporate property should prorate the value of its use and keep detailed records of bills assessed by the corporation and payments made by the executive committee. These transactions must be disclosed on the executive committee’s financial reports.

***Charitable Contributions***

KRS 121.150(2)

Solicitations from and contributions by campaign committees, caucus campaign committees, political issues committees, permanent committees, and party executive committees to any religious, charitable, civic, eleemosynary, or other causes or organizations established primarily for the public good are expressly prohibited.

***Contributions in the Name of Another***

KRS 121.150(12)

A contribution made by one person in the name of another is prohibited. For example, an individual who has already contributed up to his or her limit to the executive committee may not give money to another person to make a contribution. Similarly, a business is prohibited from using bonuses or other methods of reimbursing employees for their contributions. Parents may not make a contribution in the name of a child.

If an individual who does not have a checking account wants to make a contribution (with his or her own funds), the executive committee should advise the individual to purchase a money order or to obtain a cashier's check, and to clearly identify on the written instrument both the payor and the payee.

***Foreign Nationals***

2 U.S.C. § 441e; 11 CFR § 110.4(1); 22 U.S.C. § 611

Contributions from an entity organized under the laws of a foreign country or having its principal place of business in a foreign country are prohibited. Executive committees may not accept contributions from foreign nationals. A foreign national is an individual who is not a citizen of the United States, and not lawfully admitted for permanent residence. Individuals with a green card may make political contributions.

***Circumventing the Limits***

KRS 121.150(12); KRS 121.160(2)(e)

No person shall contribute funds to an executive committee, caucus campaign committee, political issues committee, or contributing organization for the purpose of circumventing the contribution limits.

**Questionable Contributions**

When an executive committee receives a contribution of questionable legality, it should return the contribution to the donor without depositing it, as the negotiation of the check establishes the receipt of the contribution. The executive committee should retain in its internal records a written record or a photocopy of the contribution, and clearly note why the contribution was returned.

If an executive committee decides to keep a questionable contribution while determining whether the contribution is acceptable, the contribution should not be deposited until the committee has received information in writing from the contributor. The executive committee should maintain written records of all efforts to obtain documentation, and should retain all such documentation.

Finally, if the executive committee deposits a contribution that appears on its face to be legal and later discovers that it is prohibited, based on information that was not available when the contribution was deposited, the executive committee should immediately refund the contribution. The deposit must be reported as a contribution, and the refund must be reported on Schedule 1 of the Election Finance Statement, as a “receipts adjustment.”

**Notes:**



## OTHER REPORTABLE RECEIPTS

The executive committee must report all receipts. However, some receipts are not contributions. The following are **not** considered contributions:

### ***Bank Loans***

KRS 121.015(7)(b); KRS 121.015(6)(a)



A bank loan obtained by an executive committee is recorded as “other receipts.” Executive committee officers may not, on behalf of the committee, guarantee any loan in excess of their individual contribution limit (\$2,500).

### ***Interest Income***

Interest earned on invested funds is not considered a contribution, but is reported as “other receipts,” on Schedule 1 of the Election Finance Statement.

### ***Offsets to Operating Expenditures***

Offsets to operating expenditures, such as returns by vendors of deposits and refunds, are not considered contributions. The adjustments should be recorded on Schedule 2 of the Election Finance Statement as a “disbursement adjustments.”

***Notes:***

**INCOME TAX CHECK-OFF FUNDS (ITC RECEIPTS)**

KRS 141.071; KRS 141.072; KRS 121.230

The Income Tax Check-Off program allows taxpayers to designate on their income tax forms two dollars (\$2.00) to be forwarded to the political party of their choice. Fifty cents (.50) is forwarded to the executive committee in the taxpayer's county of residence and the remainder is forwarded to the designated political party's state executive committee.

Referred to as "ITC funds," these monies may be used only to support the party's candidates in the general election and to pay administrative expenses associated with party headquarters. ITC expenditures must be made by check, and the committee is required to retain a copy of each cancelled check for at least four (4) years. Also, ITC receipts must be made as a separate entry on the committee's reports.

The Registry is required to annually audit the records of ITC receipts and expenditures of executive committees receiving over \$1,500 in ITC funds. The Registry may annually audit the ITC records of all other executive committees. As part of the audit process, the Registry may ascertain the amount of funds on deposit and may audit the ITC fund through examination of bank records. The Registry must report the results of each ITC audit conducted to the General Assembly, see KRS 121.230(5).

If the executive committee does not wish to retain ITC funds, checks may be endorsed to the state executive committee. However, the committee must continue to file annual ITC reports with the Registry showing that ITC funds were endorsed to the state party.

**Notes:**

# Expenditures

There are several things to keep in mind when making expenditures for the executive committee. It is possible that an executive committee may inadvertently violate campaign finance laws simply through oversight, rather than by any intentional act. The best way to avoid problems is to be familiar with the law and ensure that those individuals acting on behalf of the executive committee understand the requirements of the campaign finance law.

## WHAT IS AN EXPENDITURE?

KRS 121.160(2)(c); KRS 121.175; KRS 121.180(3)(a)(5); 32 KAR 2:200

An expenditure includes reimbursement for actual expenses, a purchase or a payment made in support of or in opposition to a clearly identified candidate or slate of candidates, including expenses for administrative costs. All expenditures are reportable by the executive committee. No executive committee shall permit funds in its account to be expended for any purpose other than allowable expenditures.

When the executive committee makes a contribution to a candidate or slate of candidates it should provide the official committee name and address to the candidate or slate of candidates. The candidate's campaign needs this information in order to file complete and accurate campaign finance statements, see Appendix C, page 89.

## CONTRIBUTIONS TO CANDIDATES

KRS 121.150(6)

The primary, runoff primary and general elections are separate elections. **Political Party Executive Committees** may contribute in **unlimited amounts to their party's candidates**.



CONTRIBUTIONS FROM EXECUTIVE COMMITTEES IN THE AGGREGATE FROM ALL COMMITTEES	TO A CANDIDATE	TO A SLATE	TO A PAC	TO AN ISSUES COMMITTEE	TO AN EXECUTIVE COMMITTEE	TO A CAUCUS CAMPAIGN COMMITTEE
	Unlimited 121.150(6)	Unlimited 121.150(6)	\$1,500 per year aggregate 121.150(10)	Unlimited Consult party rules	Unlimited transfer of funds	\$2,500 per year aggregate 121.150(11)

***Executive Committee Contributions - Restrictions***

KRS 121.150(24)(b)

Executive committee contributions may not exceed 50% of a candidate or slate of candidates' total contributions for an election or \$10,000, whichever is greater. If executive committee receipts exceed the allowable limits, a candidate or slate of candidates may, within 60 days following the election, adjust his or her percentage of executive committee receipts by contributing his or her own money to the account or returning contributions to executive committees that were made after the limit had been reached. Funds carried forward from one election to the next are not considered in making the executive committee funds calculation. Remember that the Primary election and the General election are two separate elections and require two separate calculations. This calculation is done by each candidate's campaign; not by the executive committee.

***Allowable Expenditures***

KRS 121.175; 32 KAR 2:200

No executive committee shall permit funds in its account to be expended for any purpose other than for allowable expenditures. Allowable expenditures are expenditures, including reimbursement for actual expenses, made directly and primarily in support of or opposition to a candidate, constitutional amendment, or public question which will appear on the ballot.

Kentucky law recognizes the following **allowable expenditures**:

- Printing
- Advertising
- Advertising services
- Necessary travel
- Office space
- Committee paraphernalia including, but not limited to, hats, shirts, calendars, and magnets
- Postage
- Office supplies
- Equipment, purchased or rented, for use by the executive committee, including but not limited to copiers, computers, automobiles, and facsimile machines

- Gifts and meals for volunteer committee workers
- Food and beverages provided at committee functions
- Stationery
- Communications with prospective voters, or membership
- Polling and consulting
- Graphic arts
- Newsletters
- Literature delivery services
- Phone banks
- Transportation services, including but not limited to transporting voters to the polls
- Purchases of advertisements in athletic and scholastic publications
- Expenditures made or items donated to charitable and civic organizations such as clubs, neighborhood organizations, schools, and churches provided that the expenditure furthers a campaign through advertising.

***Expenditures that are NOT Allowable***

KRS 121.175; 32 KAR 2:200

Kentucky law specifically provides that the following types of expenditures **are not allowable**:

- Expenditures which are illegal pursuant to any other provision of Kentucky Revised Statutes
- Tickets to an event which is unrelated to a political campaign or candidacy
- Expenditures to promote or oppose a candidacy for a leadership position in a governmental, professional, or political organization, or other entity
- Equipment or appliances used primarily outside the executive committee

- Charitable contributions to any religious, charitable, civic, eleemosynary, or other causes or organizations established primarily for the public good are expressly prohibited
- Expenditures which would bestow a private, financial benefit upon the committee members
- Tickets for general distribution for the purpose of influencing an election, either directly or indirectly
- Items of personal property given to prospective voters which do not bear the name, or logo of the committee or a party-related communication
- A committee shall not expend, pay, promise, loan or become liable in any way for money or anything of value, to any person in consideration for his or her vote
- The purchase of flowers, etc. for funerals and hospital stays are not allowable expenditures.

## **IN-KIND EXPENDITURES**

If the executive committee gives something of value to a candidate or committee, the item needs to be assessed at a fair market value and reported on Schedule 2A. When the item is transmitted to the candidate or committee, the recipient should be informed of the value of the item so that it may be reported as an in-kind receipt on the candidate/committee report. See Appendix C, page 89, for a sample contribution card.

## **ITEMS NOT CONSIDERED EXPENDITURES**

### ***Transfers of Funds for Investment***

Transfers of executive committee funds for investment are not disbursements. These funds must still be accounted for on the executive committee's Election Finance Statement.

## **REVIEW OF EXPENDITURES**

32 KAR 2:200

If the Registry staff, on review of a submitted Election Finance Statement, determines that a questionable expenditure has been made, the burden shall be on the campaign to prove that the expenditure was an allowable expense under KRS 121.175.

---

# General Provisions

---

## AUDITS

KRS 121.120(1)(j); KRS 121.230(5)

The Registry may conduct random audits of receipts and expenditures of executive committees which have filed registration papers pursuant to KRS 121.170. The Registry is required to annually audit the records of ITC receipts and expenditures of executive committees receiving over \$1,500 in ITC funds. The Registry may annually audit the ITC records of all other executive committees. As part of the audit process, the Registry may ascertain the amount of funds on deposit and may audit the ITC fund through examination of bank records. The Registry must report the results of each ITC audit conducted to the General Assembly.

## EVENTS AND FUNDRAISER FUNCTIONS

KRS 121.180(5)

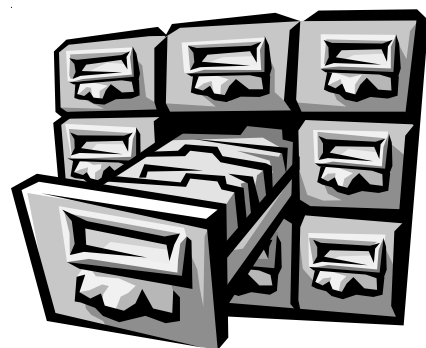
Events such as rallies, dinners, luncheons, and testimonials are considered reportable events. The entire cost to attend the event is a contribution. The total gross receipts from the sale of tickets for such events must be reported.

Additionally, the sale of items such as campaign hats and shirts and similar material must be disclosed as a fundraising event.

## RECORDS

### *Public Inspection of Reports*

KRS 121.120(4)(d); KRS 121.180(8)



All reports filed by the executive committee are available for public inspection and copying in the Registry's Frankfort office. Copies of reports may also be ordered by mail, and all orders are filled on a first-come, first-served basis. For more information, call (502) 573-2226. A copy of each report filed with the Registry must also be on file with the local county clerk's office.

**Record Retention**

KRS 121.160(2)(d); KRS 121.230(2)

Executive committees are required to retain all receipted bills and accounts for **six years** from the date the last report is filed with the Registry. Records for ITC funds shall be kept for **four years**.

**Custodian of Records**

The executive committee must authorize someone to preserve the committee's records for six years after the **last** report has been filed. The Registry should be supplied with the name, mailing address, and the phone number of the individual responsible.

**PROHIBITED ACTIVITIES****Solicitation of State Employees**

KRS 121.150(23); KRS 121.320

Neither a candidate nor anyone acting on his or her behalf may solicit a contribution of money or services from any merit or non-merit state employee. However, a state employee may receive a solicitation directed to him or her as a registered voter in an identified precinct as part of an overall plan to contact voters not identified as state employees. In other words, you may not target state employees when soliciting contributions of services or money.

**Vote Buying**

KRS 119.205

A person may not offer to make an expenditure to any person, either to vote or withhold his vote, or to vote for or against any candidate or public question at an election.

**POLITICAL ADVERTISING RATE**

KRS 121.065(1)

Entities that sell advertising space or time to the public, such as newspaper and magazine publishers, owners or lessors of billboards, and radio and television stations, may not charge fees for political advertising that are not comparable to those charged other advertisers.

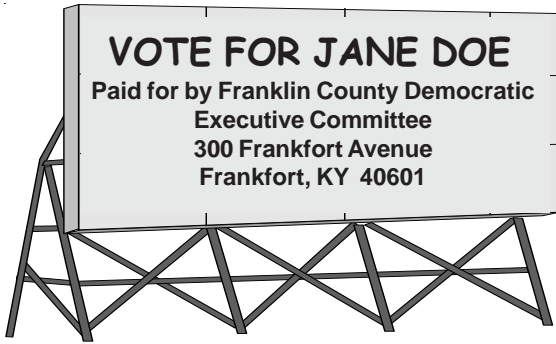


## DISCLAIMERS

KRS 121.190(1); 32 KAR 2:110

All newspaper or magazine advertising, posters, circulars, billboards, handbills, sample ballots and paid-for television or radio announcements which expressly advocate the election or defeat of a clearly identified candidate or group of candidates for nomination or election to any public office shall be identified by the words “paid for by” followed by the name and address of the individual or committee which paid for the communication.

Printed communications that must contain a disclaimer include newspaper or magazine advertising, posters, circulars, billboards, yard signs, handbills, and sample ballots. The following example provides the required wording for disclaimers in printed materials when paid for by an executive committee.



If an executive committee pays for the communication, the disclaimer must contain the **name and address** of the committee that paid for the ad.

### NOTES:

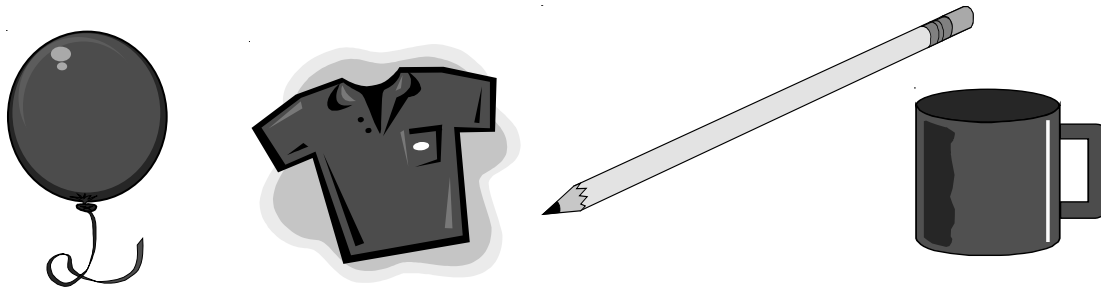
**Items Exempted**

32 KAR 2:110

The Registry has exempted certain items from the disclaimer requirement, including balloons, calling cards, emery boards, bumper stickers, matchbook covers, pencils, shirts, and caps. **Any printed material larger than 3 ½ x 5 inches must have a disclaimer.**

Multiple page mailings will be considered in substantial compliance if at least one page of the mailing includes a disclaimer.

Envelopes stamped with a return address which includes the name of the candidate or campaign committee indicating that the candidate is seeking election to public office shall not be required to include a disclaimer, provided that at least one piece of the envelope's contents includes a disclaimer.



There is no specific location for the disclaimer to be printed.

For television and radio broadcasts, compliance with the Federal Communication Commission's regulation regarding sponsored programs and broadcasts by candidates for public office shall be considered compliance with this section. See 32 KAR 2:110 for further information.

**NOTES:**

---

# Record Keeping and Treasurer's Duties

---

## REPORTING & RECORD KEEPING

One of the primary purposes of the Kentucky campaign finance laws is to provide public information about the financing of political campaigns. Political campaigns and political committees (including executive committees) are required to file periodic reports with the Registry of Election Finance. They must disclose the source of contributions to their campaigns or committees, the amount given, the occupation and employer of each contributor, whether the money was from a fundraising event, and how the money was spent.

The key to complying with the reporting requirements is to keep detailed records of each contribution and expenditure.

Before attempting to complete any campaign finance forms, a thorough review of this Guide is necessary.

## DUTIES OF THE TREASURER

KRS 121.160; 121.170(3)

All provisions of KRS 121.160 governing the duties and responsibilities of a candidate, slate of candidates or campaign treasurer apply to executive committees.

The selection of an executive committee treasurer is an extremely important decision, not only because he or she plays such an integral role in the executive committee, but also because the executive committee may ultimately be held responsible for the acts or omissions of the treasurer.

An individual who accepts the responsibility of being a treasurer should be aware of the penalties that may be imposed for failure to file executive committee finance reports and failure to file complete and accurate reports. It is an important responsibility and should be taken seriously.



Often, treasurers for executive committees are professional accountants or certified public accountants who volunteer their professional services as treasurers. However, corporate assets belonging to the treasurer's employer are not allowable contributions. Therefore, any use by the executive committee treasurer of corporate assets should be billed to the executive committee and paid for with executive committee funds. See 32 KAR 2:170 § 1(3) for further details.

*KRS 121.160 provides that the duties of a treasurer are as follows:*

- Deposit all contributions into the executive committee's account.
- Keep detailed records of ALL contributions. One of the best ways to accomplish this is to keep copies of contribution checks received. For contributions in excess of \$100, record the name, address, employer, and occupation of each contributor or if self-employed, the name under which the contributor is doing business. **Be specific** in listing the occupation of the contributor. For example, a general classification such as "businessman" is insufficient.
- Keep detailed records of ALL contributions from permanent committees (PACs). The law requires itemization of all PAC contributions regardless of amount. The treasurer is also required to report the major business, social, or political interest represented by each PAC.
- Make or authorize all expenditures on behalf of the committee from the executive committee's account. Expenditures in excess of \$25 must be made by check. Records and reports must indicate the name, address, and occupation of every payee, as well as the date, amount, and purpose of the expenditure. Be sure to keep a receipted bill for each of the expenditures.
- Maintain all records, including receipts and bills, for six years from the date the last report is filed.
- Do not make a payment to someone not directly providing goods or services to the committee in the attempt to conceal payment to someone else.

Keeping and maintaining complete executive committee records from start to finish is essential. The lack of good records may lead to unnecessary time and effort spent looking for records at critical times. When deciding what kind of record-keeping system to implement, the treasurer should keep in mind that the Kentucky campaign finance law places great emphasis upon complete and full disclosure of committee finance information. Any system that is designed must be done so with this in mind.

## **NEW TREASURER**

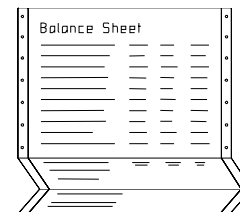
KRS 121.160(4)

If the executive committee treasurer is removed, dies or resigns, the executive committee must, within three days after receiving notice thereof, appoint a new treasurer and file the name and address of the new treasurer with the Registry.

## EXECUTIVE COMMITTEE BANK ACCOUNT

KRS 121.220

The first duty of an executive committee treasurer is to designate a bank depository in which the primary committee account will be maintained. This must be done before receiving or spending any money for the committee. Only a financial institution authorized to do business in Kentucky and insured by the FDIC may be designated as a depository.



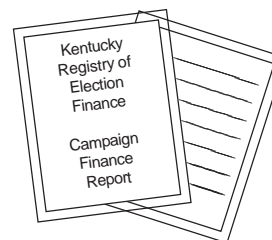
It is recommended that the executive committee open an account at a bank that provides copies of cancelled checks with the monthly statement. It may save the committee the extra expense of paying for check copies that may be needed at a later date. ITC funds and General Account funds may be deposited into the same account, but the ITC funds must be reported as separate entries on the committee's report. The committee's account should be reconciled to the committee finance reports regularly.

The state executive committee shall also maintain a separate account for depositing contributions in excess of \$1,000 per year, per contributor for the purpose of paying administrative costs incurred by the Party. (Local committees must transfer contributions received in excess of \$1,000 to the state party for deposit into this account.)

## REPORTING FORMS

KRS 121.120(4)

Reporting forms may be obtained from the Registry. A packet of reporting forms will be provided to each committee approximately 30 days before each report is due.



All forms may be typed, printed, or computer generated, as long as the forms are legible. It is important that the executive committee file the original document with the Registry, because it will be copied many times. Committees submitting illegible documents will be required to resubmit a legible copy. **A duplicate copy of each report must be filed with your local county clerk** and the executive committee should keep a copy for their records. The forms may be duplicated as needed.

Note: If forms are computer generated, you must use the same format as the Registry's forms on 8 1/2 x 11 paper. The report must be legible.

**REPORTING PERIOD**

KRS 121.180(2)

Each report covers activity during a specific time period. Each report begins where the last report ends. There should never be gaps between the periods covered, and there should not be an overlap of time periods. See page 44 for the reporting schedules.

**RECORDS OF CONTRIBUTIONS/RECEIPTS**

KRS 121.160(2)

The procedure for recording contributions received should enable the treasurer to maintain a continuing total of all contributions received, as well as a continuing total received from any one contributor. KRS Chapter 121 requires that detailed records of all contributions be kept.

***Accepting Contributions***

Remember that all contributions must be recorded in the executive committee's records. Contributions are reported on Schedule 1 Itemized Receipts (those over \$100 in the aggregate per election) of the Election Finance Statement. If the contribution is cash, anonymous or unitemized, it is recorded on the Summary Page of the Election Finance Statement.

***What Does it Mean to "Itemize"?***

The term "itemize" when used in this guide means to fully disclose the name and address of the contributor, date of the contribution, amount of the receipt, type of receipt, and the specific occupation and employer for each contributor, or the name under which the contributor is doing business, if the contributor is self-employed. If the contributor is a PAC, the major business, social or political interest represented by the PAC must be given.

***What Does "Aggregate" Mean?***

KRS 121.180(3)(a)(2)

The term "aggregate" is used in this guide to indicate when a committee has to itemize a contribution. Once a single contributor's total contributions exceed more than \$100 per election, the executive committee is required to itemize that contribution by providing the required contributor information on the report.

***Identifying Contributions of \$100 or Less***

KRS 121.160(2)(b)

Campaign finance law does not require the treasurer to report detailed and exact accounts of contributions of \$100 or less. However, internal records must be maintained to identify the sources of contributions as they occur in order to aggregate each individual or group contribution with subsequent contributions by that particular individual or group. (Contributions to executive committees are aggregated on a per contributor, per year basis for the purpose of monitoring contribution limits. Note: Cash and anonymous contributions are on a per election basis.)

***Identifying Contributions Exceeding \$100***

KRS 121.160(2)(b)

For each contribution by an individual or group that exceeds \$100, the treasurer's records must identify the contributor by name, address, age if under 18, occupation and employer of the contributor, or if the contributor is self-employed, the name under which the contributor is doing business, along with the date and amount of the contribution. **Be specific** in listing the contributor's occupation. For example, the use of a general classification such as "businessman" or "businesswoman" is insufficient. Additionally, for each in-kind contribution, the treasurer should keep a record of the value of the item or service and a brief description.

***Combining Monetary and In-kind Contributions***

KRS 121.150(6)

Monetary and in-kind contributions are combined for the purpose of applying the contribution limits. Whenever a dollar amount is mentioned, it refers to any combination of monetary and non-monetary contributions.

***Identifying Contributions from PACs***

KRS 121.180(3)(a)(1)

Keep detailed and exact accounts of contributions of any amount made to the executive committee by a PAC. Your records should disclose the name of the PAC, its address, date of the contribution, amount contributed, and a description of the major business, social, or political interest represented by the PAC. You may refer to the Registry's list of registered PACs to obtain detailed information about a PAC. (See our website at [www.kref.ky.gov](http://www.kref.ky.gov) for the most recent list.)

**Joint Contributions**

KRS 121.150(6)

A joint contribution is a contribution that is made by more than one person using a single check or other written instrument. It is acceptable, however, only if the check is drawn on a joint bank account, and each person to whom the contribution is to be attributed has signature authority on the joint bank account. While it is preferable for each joint owner to write and sign his or her own contribution check, two or more individuals may each make a contribution using one check drawn on a joint account.

When making a joint contribution, each contributor must sign the check (or other written instrument) or a statement that accompanies the contribution check. If the check or statement does not indicate how much should be attributed to each donor, the executive committee should attribute the contribution in equal portions.

The executive committee should retain any statement that accompanies a joint contribution. If the designation appears on the face of the check itself (or other written instrument), the committee should retain a photocopy.

Note that a joint contribution must represent the personal funds of each donor because contributions made in the name of another are prohibited. The committee should immediately return a joint contribution check in excess of the individual contribution limit, if the check is not signed by more than one joint owner, or is not accompanied by any other attribution information.

**Contributions from Spouses**

KRS 121.150(12)

A husband and wife each have a separate contribution limit. A couple may transmit a contribution via one check drawn on a joint bank account (for example, a check for \$5,000 for the calendar year), as long as both sign the check or an attached statement.

**NOTES:**



**Partnership Contributions**

KRS 121.150(12)

An executive committee may accept a contribution from an individual who is a partner in a partnership. The partner may contribute from personal funds or from partnership funds that are credited to the individual partner.

An executive committee may accept a contribution from two or more individuals who are partners in a partnership. If the contribution is transmitted jointly on a partnership check, the partnership must provide written instructions signed by each partner regarding the percentage to be attributed to each partner. The amount attributed to an individual partner counts toward that individual's contribution limit. The name of the partnership is not recorded as the contributor.

Alternatively, a partnership of two or more individuals that contributes collectively to an executive committee from time to time with funds derived solely from the partners may qualify and contribute as a contributing organization. An executive committee that accepts a contribution from a partnership qualifying as a contributing organization must record the contribution under the name of the partnership, but is not required to record information regarding the individual members of the contributing organization.

Executive committees are not permitted to accept corporate contributions. Executive committees should not accept a partnership check from a partnership that has a corporation as a partner.

*Details of the reporting of partnership contributions may be found on the next page.*

**NOTES:**

**(OPTION 1)****MAKING A CONTRIBUTION AS AN INDIVIDUAL WITH PARTNERSHIP FUNDS:**

Each individual partner may contribute a maximum of \$2,500 in the aggregate to all executive committees per year. The individual partner may do this with partnership funds that are credited to the individual partner or with personal funds.

***The Executive Committee's Reporting Responsibility:***

When an executive committee receives a contribution written from partnership funds with a list of individual partners and the amount each partner contributed, the committee reports the contribution as being received from each partner — not from the partnership itself. If the contribution is over \$100 per contributor, the committee discloses the name, address, occupation, employer, date and amount that each partner gave to the executive committee. If the contribution is \$100 or less, the committee reports the contribution as an unitemized contribution.

***The Partnership's Reporting Responsibility:***

When individual partners in a partnership make political contributions, written from partnership funds, the partnership must include a list with its contribution to the executive committee disclosing the following information: name, address, occupation, employer, date and amount that each partner gave to the executive committee.

**(OPTION 2)****MAKING A CONTRIBUTION AS A CONTRIBUTING ORGANIZATION WITH PARTNERSHIP FUNDS:*****The Executive Committee's Reporting Responsibility:***

When an executive committee receives a contribution from a Contributing Organization in excess of \$100, it must itemize the contribution on the report by: organization's name, address, date contribution was received, and amount received. If the contribution is \$100 or less, the committee reports the contribution as an unitemized contribution.

***The Partnership's Reporting Responsibility:***

When a partnership makes a contribution as a Contributing Organization in excess of \$100, it must file a "Contributing Organization Report" with the Registry. This report shows the partnership made a political contribution, to whom it was made, date, amount of the contribution and the source of funds.

*See page 91 for a sample of a Contributing Organization Form.*

### ***Remedying an Excessive Contribution***

Accepting a contribution in excess of the contribution limit is a violation. When an executive committee receives an excess contribution, one that exceeds the donor's aggregate limit for the calendar year, the executive committee should immediately return the contribution. The executive committee should keep a written record or photocopy of each returned contribution for its records.



If the contribution check has been deposited, the executive committee must report it. The executive committee should immediately refund the excess amount and report the refund as a "receipts adjustment." If the contribution is in the form of a check drawn on a joint account, the committee could seek a reattribution of the contribution between the owners of the joint account. See the discussion on joint contributions on page 34.

### ***Unwanted Contributions***

When an executive committee receives an unwanted contribution, the contribution should be returned to the donor without depositing it. If the executive committee returns the check without depositing it, the contribution does not have to be reported. The executive committee should keep a written record or photocopy of each returned contribution. If the contribution is deposited in the executive committee's account, it must be reported.

### ***Refund of a Contribution***

When an executive committee refunds a contribution to a donor, the executive committee must record the refund as a "receipts adjustment" rather than as a committee expenditure. If the executive committee did not itemize the receipt on a previous report, it subtracts the amount of the refund from the total for the appropriate category of receipts (i.e., unitemized, cash or anonymous). The reduced total is entered on the Summary Page.

If the executive committee previously itemized the receipt, it itemizes the refund as a negative entry on the appropriate Receipts Schedule 1.

### ***Checks Returned Due to Insufficient Funds***

If the executive committee reports the receipt of a check and later finds it cannot be negotiated because of insufficient funds in the donor's account, the executive committee should deduct the amount of the check on its next report. If the executive committee did not itemize the receipt on a previous report, it subtracts the amount of the check from the total for the appropriate category of receipts (i.e., unitemized). The reduced total is entered on the Summary Page. If the executive committee previously itemized the receipt, it itemizes the return of the check as a negative entry on the appropriate Receipts Schedule 1.

**Investments**

Invested funds are included in the amount of cash on hand. The executive committee should not report any investment as a disbursement, since the money is still an asset. A committee must report interest income received during the reporting period in the "Other Receipts" category.

**REPORTING THE EXPENSES OF THE EXECUTIVE COMMITTEE*****Treasurer's Responsibility***

KRS 121.160(2)(c); KRS 121.220(1)

It is the treasurer's duty, by law, to make or authorize all expenditures on behalf of the executive committee, and only from funds which have first been deposited into the executive committee's account.

***Reporting Disbursements***

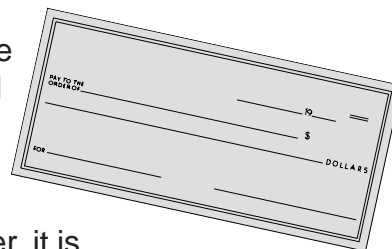
KRS 121.160(2)(c)

Each expenditure must be reported on Disbursements Schedule 2 regardless of the amount of the expenditure. For expenditures over \$25, the report must disclose the name, address, and occupation of the payee, and the date, purpose and amount of the expenditure. For expenditures of \$25 or less, the report must disclose the purpose, date and amount of each expenditure.

***Expenditures by Check***

KRS 121.160(2)(c); KRS 121.170(3); KRS 121.180(3)(a)(5); 32 KAR 2:200

The treasurer must make all expenditures from the executive committee account. All expenditures must be recorded and the report must disclose the date, amount and purpose. If the expenditure is over \$25, it must be paid by check, and in addition to the date, amount and purpose, the committee must report name, address and occupation of the payee. However, it is recommended that all expenditures be made by check from the executive committee account. See also "Vote Hauling" on page 40.



For each expenditure the committee makes, it must maintain a receipt, invoice, statement, or contract to support it. The committee must retain these documents for six years from the date the executive committee's report is filed.

***When the Executive Committee Makes a Contribution***

When the executive committee makes a contribution to a candidate, the executive committee must provide the candidate with the executive committee's complete name and address. See *sample Campaign Contribution Card* on page 89.

## OTHER DISBURSEMENTS

### ***Joint Expenditures***

KRS 121.160(2)(e)

If advertising is purchased in conjunction with another organization, each organization must pay for its share of the cost with a separate check, rather than one organization paying for the total cost and being reimbursed by the other organization. This method of paying for joint advertising ensures that the executive committee complies with KRS 121.160(2)(e). Remember that the committee should maintain an invoice, receipt, contract, or other documentation to support its respective share of shared advertising costs.

### ***Disbursement Adjustments***

Refunds received on deposits (such as telephone and other utility deposits), refunds received from overpayment of bills, and the proceeds from the liquidation of committee property (such as office furnishings and equipment) are considered offsets to operating expenditures.

Offsets to operating expenditures are reported as “disbursement adjustments” on Schedule 2 in the period in which the refunds or proceeds are received.

### ***Disbursements for Multiple Purposes***

KRS 121.160(2)(e); 32 KAR 2:200

If a single purpose does not fully and clearly describe the services rendered or goods purchased, and space on the reporting form does not allow for a complete description, the executive committee should attach supplemental information to its report.

For example, payments made on behalf of the executive committee by an agent hired by the committee (i.e., advertising agency, consultant, credit card expenses) must be fully disclosed on the committee's reports, even though the actual payment was made by the agent.

### ***Invoices for Disbursements***

KRS 121.120(4)(j); KRS 121.160(2)(d)

The treasurer should not make any disbursement without an invoice or receipt provided by the person to whom the payment is to be made. The invoices and receipts are to be maintained by the treasurer and made available for reasonable inspection and auditing by the Registry.

**Reimbursements**

KRS 121.160(2)(e)

To the extent possible, all expenses of the executive committee should be approved in advance of incurring the expense, and the vendor should be paid directly. The law contains specific language prohibiting the treasurer from making a payment to someone not directly providing goods or services to the committee in an attempt to conceal a payment to someone else.

If a member of the executive committee does use personal funds for committee related expenditures, the executive committee treasurer should require the original receipts and invoices obtained by that individual to be submitted at the time the executive committee reimburses the individual.

**Vote Hauling**

KRS 119.205(5); 32 KAR 2:200 § 1(4)

The law provides that all payments to persons transporting voters on election day are to be made by check, regardless of the amount paid to each individual. The executive committee must pay each person directly and individually who transports voters. Lump sum payments to third parties for distribution to transporters are **not** acceptable. Each person paid for transporting voters to the polls must be reported as a disbursement by name, address and occupation.

**EVENTS**

KRS 121.180(5)

The "Events" Schedule 3 is used to report the date of events. If the event raises funds, the gross proceeds from each event, as well as any expenses, must also be reported.



Events such as rallies, dinners, luncheons and testimonials are considered fundraising events. The entire cost to attend the event is considered a contribution.

The sale of items such as hats, shirts and similar materials must be disclosed as a fundraising event. The entire purchase price of the item is considered a contribution.

## DEBTS AND OBLIGATIONS

### *Loans*

All loans received by the executive committee from individuals or a bank must be itemized and continuously reported until repaid. Loans are reported on the Itemized Receipts Schedule 1 and on the Debts and Obligations Schedule 4 of the Election Finance Statement.

#### *Initial Receipt of a Loan*

The executive committee must report the receipt of a loan as an "Other Receipt." This is recorded on Itemized Receipts Schedule 1, in Column 6c and also must be recorded on Debts and Obligations Schedule 4 of the Election Finance Statement.

#### *Loan Repayments*

A repayment of a loan is not recorded as an expenditure. It is recorded as a "Receipts Adjustment" on the Itemized Receipts Schedule 1 and should also be reflected on the "Debts and Obligations" Schedule 4 of the Election Finance Statement. Payments to reduce the principal on a loan must be itemized, regardless of the amount.

### *Debts Other Than Loans*

KRS 121.180(3)(a)(5)

Campaign finance law requires that all expenditures "authorized, incurred, or made" be reported. Agreements to make expenditures should be reported as estimated obligations until actual payment is made. A contract for services (for example, a contract for radio advertising) constitutes an agreement to make an expenditure and should be reported as a debt until paid.

### *Debts Owed by the Committee*

An Election Finance Statement is incomplete if it fails to include debts the executive committee is obligated to pay but, for whatever reason, has not paid as of the date the Election Finance Statement is filed.

## Summary Page - Balance Statement

Internal records should be maintained in a manner that will enable the treasurer to easily transfer "Receipts in currency," "Anonymous," and "Unitemized contributions" to the Summary Page.

When all schedules have been completed, the grand totals from each schedule must be transferred to the Summary Page.

Copies of the executive committee's previous reports must be maintained in order to complete Column II, "Cumulative This Year."

The ending balance should reconcile with the bank records.

**NOTES:**



---

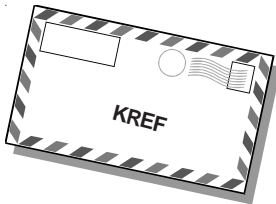
# Filing Reports

---

## WHERE TO FILE REPORTS

Election Finance Statements are to be filed with the Registry of Election Finance, 140 Walnut Street, Frankfort, Kentucky 40601. You may mail, fax, or hand-deliver the report. A duplicate copy of the report must be filed with the county clerk's office in the county in which the committee operates. Retain a copy for your records. If the committee did not receive any money or make any expenditures, the committee must still file reports indicating that no financial activity occurred and report the committee's current ending account(s) balance(s). There are no provisions for an executive committee to terminate its reporting requirements. Failure to file reports may result in substantial civil penalties.

You may file documents with the Registry by any of the following methods:



### *MAIL:*

Reports must be U.S. postmarked. The report must be received or U. S. post marked no later than the grace period ending date.



### *FAX:*

Reports may be faxed to the Registry at (502) 573-5622, to be received no later than the grace period ending date. The original must still be submitted either by mail or hand-delivered.



### *HAND-DELIVERED:*

Hand-delivered reports should be delivered between the hours of 8:00 a.m. to 4:30 p.m., Monday through Friday, no later than the grace period ending date.

When the grace period ending date falls on a weekend or a legal holiday, the report will be due on the next working day.

## WHEN TO FILE REPORTS

### ***Reporting Period***

32 KAR 2:100

Each report covers activity during a specific time period. Generally, a report begins where the last report ended. There should never be gaps between the periods covered. For each report filed, the beginning balance must be the same as the ending balance of the previous report. The treasurer should also reconcile the reported ending balance to the executive committee's bank balance before the report is filed.

### ***Reporting Schedule***

KRS 121.180

All executive committees are required to report within five (5) days after the thirtieth (30th) day following the **primary** (even if the party does not have candidates on the ballot), **runoff primary** (if slates of candidates of that party participate), and **general elections**. ITC funds must be reported annually on the General Election Report.



No report is required for special elections. Any receipts or expenditures made for special elections should be reported on either the post-primary or post-general election report.

### ***Notes:***

## RECONCILING THE BANK ACCOUNT

Every effort should be made to reconcile the bank statement with the Election Finance Statements as soon as possible. Record any miscellaneous charges, such as bank service charges, on the Election Finance Statements as disbursements. Record any interest earned as a receipt.

The balance on a bank statement is always reconcilable, and the treasurer should continue until the bank statement agrees exactly with the reported transactions.

## FILING AMENDMENTS

The executive committee must file an amended report if it discovers that an earlier report contained erroneous or incomplete information. The executive committee should not wait until the next reporting period to file an amendment. Amended reports should be filed as soon as the error is discovered, or as soon as any previously missing information is available. In addition to penalties for the failure to file reports, the law also provides penalties for filing inaccurate or incomplete reports.

When filing an amended report, the executive committee should indicate on the cover page of the report that the document is an amended report. The executive committee should file a corrected version of the schedule(s) that contained the incomplete or incorrect information.

*See sample of the executive committee Election Finance Statement beginning on page 69.*

**Notes:**

**Notes:**

---

# Registry Procedures

---

## COMPLAINTS

KRS 121.140; 32 KAR 2:030; 32 KAR 2:040; 32 KAR 2:050; 32 KAR 2:210

Upon receipt of a sworn, written complaint, the General Counsel is required to notify the alleged violator (respondent) that a complaint has been filed. The respondent has 15 days to provide a written response. The General Counsel then determines if there is reason to believe that a violation may have occurred or is about to occur. An investigation will be conducted. Upon completion of the investigation, the General Counsel will report his or her findings and make a recommendation to the Registry for further action. The respondent will be notified in writing of any action by the Registry.

If the Registry finds probable cause that a civil violation has occurred, the matter is referred to the General Counsel and Executive Director for conciliation with the respondent. A Conciliation Agreement may require the respondent to comply with one or more of the following:

- To cease and desist violations of the law;
- To file required reports or other documents or information;
- To pay a penalty not to exceed \$100 a day, up to a maximum total fine of \$5,000, for failure to file any report, payment of an administrative fee, or other document or information required by law until the report, fee payment, document, or information is filed; except that there shall be no maximum total fine for candidates for statewide office; or
- To pay a penalty not to exceed \$5,000 per violation for acts of noncompliance with provisions contained in KRS Chapter 121.

If the respondent complies with the Conciliation Agreement and the Registry approves, no further action will be taken in the matter. However, if no Conciliation Agreement is reached, a hearing will be conducted before a retired or former judge or justice appointed by the Chief Justice of the Kentucky Supreme Court. The judge shall render a decision which, upon approval by the Registry, may order the respondent to comply with the same provisions discussed above. Conciliation Agreements and Final Orders of the Registry may be enforced in Franklin Circuit Court or other court of competent jurisdiction.

It should be noted that, pursuant to administrative regulations promulgated by the Registry, failure to comply with the reporting requirements contained in KRS 121.180 shall constitute prima facie evidence of probable cause to believe a violation has occurred. The General Counsel and Executive Director may immediately enter into conciliation negotiations with the respondent.

***How to File a Complaint***

32 KAR 2:030

If you wish to file a complaint with the Registry, you must comply with the following:

1. The complaint should be filed with the General Counsel of the Registry;
2. The complaint must be in writing;
3. The complainant shall provide his or her full name and address;
4. The contents of the complaint shall be sworn to and signed in the presence of a notary public, and must contain an appropriate notary certification;
5. The statements contained in the complaint shall be made under penalty of perjury.
6. The complaint must clearly identify the respondents and provide their addresses;
7. The statements which are not based on personal knowledge of the complainant must be accompanied by an identification of the source of the information which leads the complainant to believe the truth of his or her statements;
8. The complaint must contain a clear and concise recitation of facts supporting his or her allegations; and
9. The complaint must be accompanied by documentation, if known and available, which supports the allegations.

***Referrals for Prosecution***

KRS 121.140(5); KRS 121.990

If the Registry determines there is probable cause to believe that a knowing violation has occurred, the Registry will refer the violation to the Attorney General for prosecution. A knowing violation constitutes a Class D felony. The Attorney General may request the General Counsel for the Registry or the appropriate County or Commonwealth's Attorney to prosecute the matter.

***Right to Appeal***

KRS 121.140(6)

Any person directly involved or affected by a final decision of the Registry, other than a referral for prosecution, may appeal the final decision within 30 days after the date of the Registry's Order. Appeals may be brought in Franklin Circuit Court.

**ADVISORY OPINIONS**

KRS 121.135; 32 KAR 2:060

Any person may request an Advisory Opinion from the Registry concerning the application of campaign finance laws to a specific transaction or activity by the person. Requests must be in writing, and must identify the person(s) involved in the specific activity. **General questions of interpretation or questions posing a hypothetical situation or regarding actions by a third party shall not be considered for an Advisory Opinion by the Registry.** The Registry is required to issue an Advisory Opinion within 30 days of receipt of the request. If a candidate, slate of candidates or either of their campaign committees request an opinion not more than 30 days before an election which they are to appear on the ballot, the Advisory Opinion must be issued within 20 days after the Registry receives the request.

An Advisory Opinion issued by the Registry is binding only as to the person involved in the specific transaction or activity with respect to which the Advisory Opinion is rendered. If a person or committee to whom an Advisory Opinion has been issued acts in good faith in accordance with the terms of the Advisory Opinion, it shall be a defense against any sanction provided by law or administrative regulation. It shall be no defense in any civil or criminal proceeding for a person to rely on an Advisory Opinion if he or she was not the party involved in the specific transaction or activity with respect to which the Advisory Opinion was rendered.

**PENALTIES**

KRS 121.990

The penalties for knowing violations of KRS Chapter 121 may result in conviction of a Class D felony. Substantial civil penalties may also be assessed for nonknowing violations.

Corporations convicted of knowingly violating the campaign finance laws stand to have their corporate charters revoked or lose their ability to do business in Kentucky, and face substantial fines. In the case of knowing violations by individuals, a Class D felony conviction may result.

**Notes:**



---

# GLOSSARY

---

**Advisory Opinion:** A formal written response by the Registry to a question concerning the application of KRS Chapters 121 to a specific transaction or activity

**Advertising (Political):** Under KRS 121.190(1), any communication that expressly advocates the election or defeat of a clearly identified candidate or slate of candidates for public office

**Affiliate or Subdivision of Political Party:** Any organization which is under the control or direction of the State Committee and is responsible for the day-to-day operation of the political party at the county or district level

**Campaign Committee:** A group which is formed to receive contributions and make expenditures to support or oppose a candidate or slate of candidates. (This group must file a Committee Registration Form with the Registry.)

**Candidate:** A person who has received contributions, made expenditures, appointed a campaign treasurer, or given consent for anyone else to do so on his or her behalf with a view to bring about his or her nomination or election to public office (except Governor and Lieutenant Governor – See “Slate of Candidates”)

**Caucus Campaign Committee:** A caucus group which receives contributions and makes expenditures to support or oppose a candidate or slate of candidates. (This group must file a Committee Registration form with the Registry.)

**Contributing Organization:** A group which merely contributes to candidates or slate of candidates, campaign committees, executive committees or caucus campaign committees from time to time with funds derived solely from within the group

**Contributor:** An individual or group who gives something of value to a committee, candidate, or slate of candidates

**Disbursement:** Any expenditure of money

**Disclaimer:** The information which is required to identify the purchaser of advertising or other material advocating the election or defeat of a clearly identified candidate, slate of candidates, or group of candidates

**Election:** Any primary, runoff primary, general, or special election to fill vacancies regardless of whether a candidate or slate of candidates is opposed or unopposed in an election. Each primary, runoff primary, general, or special election shall be considered a separate election

**Executive Committee:** A state-level executive committee of a political party, or a district or county-level executive committee which is a subdivision or affiliate of the state party. Groups such as women's clubs are not executive committees

**Fundraiser Person:** An individual who directly solicits and secures contributions on behalf of a candidate or slate of candidates for a statewide-elected office or an office in a jurisdiction with a population in excess of 200,000 residents

**Fundraising Event:** Testimonial affairs, dinners, luncheons, rallies, and similar events, mass collections and the sale of items such as buttons, hats, ties, literature and similar materials

**Inaugural Committee:** One or more persons who receive contributions and make expenditures in support of inauguration activities for any candidate or slate of candidates elected to office

**Income Tax Check-Off Funds (ITC Receipts):** The Income Tax Check-Off program allows taxpayers to designate on their income tax forms two dollars (\$2.00) to be forwarded to the political party of their choice. Fifty cents (.50) is forwarded to the executive committee in the taxpayer's county of residence and the remainder is forwarded to the designated political party's state executive committee.

**Independent Expenditure:** The expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate, or slate of candidates and which is made without any coordination, consultation, or cooperation with any candidate, campaign committee, or any authorized person acting on behalf of any of them, and which is not made in concert with, or at the request or suggestion of any candidate, campaign committee, or any authorized person acting on behalf of any of them

**In-kind Contribution:** A non-monetary contribution such as goods, services, or advertising in excess of \$100 per election, per contributor, or a series of similar donations which in the aggregate, exceeds a value of \$100 per election, per contributor

**Itemized Contribution (*Contributions Exceeding \$100 in the Aggregate*):** Listing of a contribution by name, address, date, amount of the contribution, age if under 18, occupation and employer, or if the contributor is self-employed, the name under which the contributor is doing business

**KAR:** Kentucky Administrative Regulations

**KRS:** Kentucky Revised Statutes

**PAC:** Acronym for Political Action Committee; under KRS Chapter 121, committees organized as PACs are called “Permanent Committees” (see “Permanent Committee” below)

**Permanent Committee:** A group of individuals, including an association, committee or organization, which is intended to be a permanent organization having as a primary purpose expressly advocating the election or defeat of one or more clearly identified candidates, slates of candidates, or political parties, which functions on a regular basis throughout the year

**Political Issues Committee:** A group of three or more persons joining together to advocate or oppose a constitutional amendment or public question which appears on the ballot if that committee receives or expends money in excess of \$1,000

**Political Party:** A “political party”... is an affiliation or organization of electors representing a political policy and having a constituted authority for its government and regulation, and whose candidate received at least twenty percent (20%) of the total vote cast at the last preceding election at which presidential electors were voted for.

**Registry:** Kentucky Registry of Election Finance

**Slate of Candidates:** Any two persons who have filed a joint notification and declaration to bring about their nomination for election to the offices of Governor and Lieutenant Governor

**Subdivision or Affiliate of Political Party:** Any organization that is under the control or direction of the State Committee and is responsible for the day-to-day operation of the political party at the county or district level

**Notes:**

## Complying with Other Laws

---

In addition to complying with campaign finance law, executive committees may be subject to laws and rules outside the Registry's jurisdiction. This Appendix lists some of the agencies that the executive committee may wish to contact.

### Employee Information

#### ***Federal Withholding Information for Employees, Independent Contractor Rules, Federal Filing and Deposit Requirements for Payroll Tax Returns***

Internal Revenue Service  
1-800-829-1040

#### ***Obtain a Federal Employer Identification Number (EIN)***

Internal Revenue Service:      Telephone              1-800-829-4933  
   Fax                              1-859-669-5760  
   <http://www.irs.gov/pub/irs-pdf/fss4.pdf>

#### ***Social Security and Medicare Taxes***

Social Security Administration: 1-800-772-1213

#### ***Obtain Kentucky Withholding and Sales Tax Account Numbers***

Department of Revenue  
Registration Compliance Section  
502-564-3371

#### ***Assistance Completing Kentucky Withholding Tax Section***

Department of Revenue  
Withholding Tax Section  
502-564-7287

***Obtain an Unemployment Insurance Number***

Kentucky Office of Employment and Training  
Unemployment Insurance  
502-564-2272

**Sale and Distribution of Campaign Items*****Assistance Completing Kentucky Sales Tax Forms***

Department of Revenue  
Sales and Use Tax Section  
502-564-5170

***Selling or Serving Alcoholic Beverages at Functions***

Cabinet for Environmental and Public Protection  
Office of Alcohol Beverage Control

Selling or Serving Liquor  
502-564-4850

Selling or Serving Beer  
502-564-4850

***The Legality of Raffles, Drawings or Other Games of Chance***

Cabinet for Environmental and Public Protection  
Office of Charitable Gaming  
502-573-5528  
1-800-729-5672

## **General Information**

### ***Determine Whether a Business is Incorporated***

Kentucky Secretary of State  
Corporations Division  
502-564-7330  
<http://www.sos.ky.gov/>

### ***Registered Voter Lists, Mailing Labels, Campaign Advertising at the Polling Place***

State Board of Elections  
502-573-7100  
<http://www.elect.ky.gov/>

### ***Political Advertising Broadcast Disclaimer Questions***

Federal Communications Commission (FCC)  
Political Division  
Telephone 202-418-1440  
FAX 202-418-1124

### ***Federal Election Regulations***

Federal Elections Commission (FEC)  
1-800-424-9530  
<http://www.fec.gov/>

### ***Health Permits for Serving Food***

Contact the local health department where the food is being served. A listing of local health departments can be obtained from the Department for Public Health, Food Safety Branch, 502-564-7181

### ***Bulk Mail Postal Permit***

United States Postal Service  
Contact the local Post Office.

## Ethics Questions

### ***Executive Branch Ethics Commission***

502-564-7954

<http://ethics.ky.gov/>

### ***Legislative Ethics Commission***

502-573-2863

<http://www.lrc.ky.gov/>

### ***Judicial Ethics***

Judicial Branch

State Law Library

502-564-4193

## Political Parties

### ***Democratic Party of Kentucky***

260 Democratic Drive

Frankfort, KY 40601

502-695-4828

<http://www.kydemocrat.com/>

### ***Republican Party of Kentucky***

105 W. 3<sup>rd</sup> Street

Frankfort, KY 40601

502-875-5130

<http://www.rpk.org/>



---

## Sample Forms & Instructions

---

<u>Form</u>	<u>Page</u>
Executive Committee Reporting Forms Instructions	60
Executive Committee Reporting Forms (sample forms)	69
Executive Committee Update Form	85
Independent Expenditure Form	87
Sample Campaign Contribution Card	89
Report of a Contribution by a Contributing Organization	91

**INSTRUCTIONS FOR COMPLETING ELECTION FINANCE STATEMENT  
(KREF 006/E\_C&D)**

**COVER PAGE**

- Box 1** Enter executive committee name, county of committee and political party affiliation.
- Box 2** Enter executive committee KREF filer number.
- Box 3** Enter chairperson's name, mailing address and daytime telephone number.
- Box 4** Enter treasurer's name, mailing address and daytime telephone number.
- Box 5** Enter custodian's name, mailing address and daytime telephone number, if applicable.
- Box 6** Check the appropriate block for the type of statement being filed.
- Box 7** Enter beginning and ending dates for the period covered by the statement.  
*The dates should be consecutive from one report to the next.*
- Box 8** Type or print the name of the chairperson or treasurer, sign and date the report.

**If the committee had no activity between reporting periods, complete Cover Page and Summary Page. Enter -0- in receipts on Line 2; enter -0- in disbursements on Line 3; and enter the ending balance from last statement on Line 10.**

**SUMMARY PAGE****HEADING**

Enter the executive committee name, KREF filer number, and period covered by report.

**RECEIPTS**

**Line 1a** Transfer the total amount of itemized receipts in Column I from Schedule 1, Item 7a.

**Line 1b** Transfer the total amount of Other Receipts to Column I from Schedule 1, Item 7c.

**(If ITC Fund received interest, enter interest received in Column II, Line 1b.)**

**Line 1c** Enter the total number of people who contributed cash. In Column I, enter total amount of Receipts in Currency.

**Line 1d** Enter the total number of people who contributed anonymous contributions. In Column I, enter the total amount of anonymous receipts. Enter the total anonymous receipts to date in Column III.

**Line 1e** Enter the total number of persons who contributed \$100 or less by check. In Column I, enter the total amount of unitemized receipts.

**Line 1f** Transfer the total itemized receipts transferred to the state Administrative Fund from the county executive committee in Column I, from Schedule 1, Item 7b.

**Line 1g** Transfer the amount of ITC funds received in Column II, from Schedule 1, Item 7d. Enter the total ITC receipts to date in Column III.

**Line 2** Enter the total of Column I and Column II. Enter the total receipts for the calendar year in Column III.

**DISBURSEMENTS**

**Line 3a** Transfer the total disbursements for this period in Column I from Schedule 2, Item 7a. Enter total disbursements for the year in Column III.

**Line 3b** Transfer the total ITC Fund disbursements for this period from Schedule 2, Item 7b. Enter total ITC disbursements for the year in Column III.

**IN-KIND CONTRIBUTIONS**

**Line 4a** Transfer the total in-kind contributions **received** this period in Column I from Schedule 1A, Item 7a and 7b. Enter total in-kind contributions received for the calendar year in Column III.

**Line 4b** Transfer the total in-kind contributions **given** by the executive committee during this period in Column I from Schedule 2A, Item 7. Enter total in-kind contributions given for the calendar year in Column III.

**DEBTS AND OBLIGATIONS**

**Line 5** Transfer the debts or obligations owed by the committee in Column I from Schedule 4, Item 10.

**BALANCE STATEMENT**

**Line 6** Enter ending balance from the last report in Column I (General Fund) and Column II (ITC Fund).

**Line 7** Transfer from line 2 in Column I and Column II, the total amount of receipts for this reporting period.

**Line 8** Enter the totals of lines 6 and 7 in Column I and Column II.

**Line 9** Transfer total disbursements from Line 3a, Column I to Line 9, Column I. Transfer total ITC Fund disbursements from Line 3b, Column II, to Line 9, Column II.

**Line 10** Enter the total of Line 8 minus Line 9 in Column I and Column II.

**ITEMIZED RECEIPTS**  
**SCHEDULE 1**

- Box 1** Enter executive committee name.
- Box 2** Enter executive committee KREF filer number.
- Box 3** Enter beginning and ending dates for the period covered by the statement.
- Box 4** Enter name and complete address of the contributor who has given more than \$100. **(All PAC receipts, regardless of amount, must be itemized and all ITC receipts must be itemized.)**
- Box 5** Check type of contribution or receipt.
- Box 6** Enter date of contribution or receipt.
- Box 7a** Enter the amount of contributions or receipts. **(The county executive committees may keep \$1000 from each contributor but must transfer any excess contribution to the state executive committee's Administrative Fund.)**
- Box 7b** Enter the amount of excess contribution transferred to the state executive committee's Administrative Fund. (County executive committees must disburse the total in Box 7b to the state executive committee.)
- Box 7c** Enter the amount of each "other" receipt. **(Items such as interest would be recorded as "Other Receipts.")**
- Box 7d** Enter the amount of ITC funds received during this period.
- Box 8** Enter the cumulative (grand total) received from the contributor for the year. **(Include both monetary and in-kind contributions received during the calendar year.)**
- Box 9** Enter the occupation and employer for the contributor. Be specific. An occupation such as "businessman" is insufficient. If the contributor is self-employed, give the name under which he/she does business. Or, indicate the major business, social or political interest represented by the contributing PAC.
- Totals** Enter subtotal for each page of the schedule. Enter the total received this period on the last page of the schedule.

Transfer the total received this period from Item 7a to Line 1a on the Summary Page.

Transfer the total received this period from Item 7b to Line 1f on the Summary Page.

Transfer the total received this period from Item 7c to Line 1b on the Summary Page.

Transfer the total received this period from Item 7d to Line 1g on the Summary Page.

**IN-KIND CONTRIBUTIONS RECEIVED**  
**SCHEDULE 1A**

- Box 1** Enter executive committee name.
- Box 2** Enter executive committee KREF filer number.
- Box 3** Enter the beginning and ending dates of the period covered by the report.
- Box 4** Enter the name and address of the contributor. Remember to itemize all in-kind contributions over \$100.  
**(All PAC receipts, regardless of amount, must be itemized.)**
- Box 5** Enter a description of the in-kind contribution. Be specific.
- Box 6** Enter the date the in-kind contribution was received.
- Box 7a** Enter the value of the in-kind contribution received. **(The county executive committees may keep \$1000 from each contributor but must transfer any excess contribution to the state executive committee's Administrative Fund.)**
- Box 7b** Enter the amount of excess contribution transferred to the state executive committee's Administrative Fund. **(County executive committees must disburse the total in Box 7b to the state executive committee.)**
- Box 8** Enter the cumulative (grand total) contributions received from the contributor for the year. (Include both monetary and in-kind contributions received during the calendar year.)
- Box 9** Enter the occupation and employer of the contributor. Be specific. An occupation such as "businessman" is insufficient. If the contributor is self-employed, give the name under which he/she does business. Or, indicate the major business, social or political interest represented by the contributing PAC.
- Totals** Enter subtotal for each page of the schedule. Enter the total received this period on the last page of the schedule.

Transfer the combined total received this period from Item 7a and 7b to Line 4a on the Summary Page.

**DISBURSEMENTS**  
**SCHEDULE 2**

**Box 1** Enter executive committee name.

**Box 2** Enter executive committee KREF filer number.

**Box 3** Enter the beginning and ending dates of the period covered by the report.

**Box 4** Enter the **name, complete address, and occupation** of the person or business to whom the disbursement was made for disbursements over \$25. Disbursements of \$25 or less only require the date, amount, and purpose.

**Box 5** Enter the purpose for all disbursements. Be specific.

**Box 6** Enter the date the disbursement was made.

**Box 7a** Enter amount of general funds disbursed.

**Box 7b** Enter amount of ITC funds disbursed.

**Totals** Enter subtotal for each page of the schedule. Enter the total disbursed this period on the last page of the schedule.

Transfer the total disbursed this period from Item 7a to Line 3a on the Summary Page.

Transfer the total disbursed this period from Item 7b to Line 3b on the Summary Page.

**IN-KIND CONTRIBUTIONS GIVEN BY EXECUTIVE COMMITTEE**  
**SCHEDULE 2A**

**Box 1** Enter executive committee name.

**Box 2** Enter executive committee KREF filer number.

**Box 3** Enter the beginning and ending dates of the period covered by the report.

**Box 4** Enter the name and complete address of the person to whom the in-kind contribution was made.

**Box 5** Enter a description of the in-kind contribution given. Be specific.

**Box 6** Enter the date of the in-kind contribution.

**Box 7** Enter the value of the in-kind contribution.

**Totals** Enter subtotal for each page of the schedule. Enter the total in-kind contributions given this period on the last page of the schedule.

Transfer the total in-kind contributions given this period from Item 7 to Line 4b on the Summary Page.

**This Schedule is used when the executive committee does not spend any funds, but the candidate receives something of value. For example if an executive committee allows a candidate to use its mailing list, the use of the list has a value, even though the executive committee did not spend any funds. However, if the executive committee actually purchases something of value, i.e., a newspaper ad, etc., and gives it to the candidate, the item purchased must be reported as a disbursement on Schedule 2.**

**In-kind contributions are listed separately on the Summary Page. They are not included in the total receipts or disbursements. (If included, the ending balance of the report will not reconcile with the committee's bank statements.)**



**EVENTS**  
**SCHEDULE 3**

- Box 1** Enter executive committee name.
- Box 2** Enter executive committee KREF filer number.
- Box 3** Enter the beginning and ending dates of the period covered by the statement.
- Box 4** Enter the date(s) the fundraising activity or event was held.
- Box 5** Enter the name of the committee or person who sponsored the event and the address where the activity was held.
- Box 6** Enter the type of fundraising event or activity, such as bean soup supper, fish fry, etc.
- Box 7** Enter total receipts generated by the event or activity.
- Box 8** Enter the total cost incurred in conducting the event or activity.

**Each fundraising activity or event must be listed separately. This schedule must be filed with the Election Finance Statement covering the period in which the fundraising activity or event took place, and is for informational purposes only. All receipts in excess of \$100 must be itemized on Schedule 1, and all other fundraiser receipts must be included in either unitemized, cash, anonymous, or in-kind receipts on the Summary Page. All costs incurred in connection with the fundraising activities or events must be included on Schedule 2, or as in-kind contributions on Schedule 1A.**

**An event is a testimonial affair, dinner, luncheon, rally, or similar events, mass collections and the sale of items such as buttons, hats, ties, literature and similar materials. For sale of items, list the date the sales began through the date the sales ended in Box 4.**

**DEBT AND OBLIGATIONS**  
**SCHEDULE 4**

- Box 1** Enter executive committee name.
- Box 2** Enter executive committee KREF filer number.
- Box 3** Enter the beginning and ending dates of the period covered by the report.
- Box 4** Enter the name and complete mailing address of the person or entity to whom the committee owes money. List each debt on a separate line.
- Box 5** Enter the type of obligation. (Expenses incurred that have not been paid in this reporting period.)
- Box 6** Enter the date the debt was incurred.
- Box 7** Enter the original amount of the debt.
- Box 8** Enter payments previously made.
- Box 9** Enter payment made during this reporting period.
- Box 10** Enter the outstanding balance as of the close of this reporting period.
- Totals** Enter subtotal for each page of the schedule. Enter the total for the period on the last page of the schedule.

Transfer the total debts and obligations from Item 10 to Line 5 on the Summary Page.

**Each debt and obligation must be listed separately and this schedule must be filed with the Election Finance Statement. All loans must be itemized on Schedule 1 as "Other Receipts." All payments made on loans are to be reported as Negative "Other Receipts" on Schedule 1, and payments made on debts must be itemized on Schedule 2.**

**KENTUCKY REGISTRY OF ELECTION FINANCE**

140 WALNUT STREET, FRANKFORT, KENTUCKY 40601-3240  
(502) 573-2226 / FAX (502) 573-5622  
www.kref.ky.gov

**COUNTY EXECUTIVE AND  
DISTRICT COMMITTEE****ELECTION FINANCE STATEMENT  
COVER PAGE**

1. Committee Name:	Franklin Co Republican Executive Cmte
County of Committee:	Franklin County
Political Party Affiliation:	Republican
2. KREF Filer #:	654321

This Space for Registry Use Only

Logged \_\_\_\_\_ Keyed \_\_\_\_\_

3. Chairperson's Name and Mailing Address:	4. Treasurer's Name and Mailing Address:	5. Custodian's Name and Mailing Address:
Joe Chairman P.O. Box 3, Frankfort, KY 40601 Daytime Phone Number: (502) 451-0000	Jane Treasurer 456 Campaign Way, Frankfort, KY 40601 Daytime Phone Number: (502) 123-4321	John Custodian 123 Main Street, Frankfort, KY 40601 Daytime Phone Number: (502) 123-9875
6. Type of Statement:		7. This Statement Covers:
a. <input checked="" type="checkbox"/> 30-day Post Election		From: 12-1-XX Month - Day - Year
b. <input type="checkbox"/> AMENDMENT for _____ (Indicate which report is being amended)		To: 6-25-XX Month - Day - Year
Statement relates to: <input checked="" type="checkbox"/> Primary <input type="checkbox"/> Runoff <input type="checkbox"/> General Primary		
NOTE: USE ONLY THOSE PAGES WHICH APPLY TO THE COMMITTEE. YOU MAY DUPLICATE SCHEDULES AS NEEDED.		
8. Verification: I certify that I have examined this Election Finance Statement and to the best of my knowledge and belief it is true, correct, and complete. NOTE: Submission of false, erroneous, or incomplete information may subject the person signing this statement to the penalties of KRS 121.990.		
Committee Chairperson/or Treasurer: Jane Treasurer Type or Print Name		
Jane Treasurer Authorized Signature		
		Date: 6-22-XX Month - Day - Year

## SUMMARY PAGE

Committee Name: Franklin Co Republican Executive Cmte KREF Filer #654321

Period From:

12-1-XX

To:

6-25-XX

## RECEIPTS

1. CONTRIBUTIONS: (including all receipts from Fundraisers)

COLUMN I  
THIS PERIOD  
GENERAL FUNDCOLUMN II  
INCOME TAX CHECK-OFF FUNDS  
POST-GENERAL REPORTING  
MANDATORYCOLUMN III  
CUMULATIVE  
THIS YEAR

a. Itemized by check or written instrument (Schedule 1, Item 7a)

\$ 7,825.00

b. Other receipts (Schedule 1, Item 7c)

5,150.00 +\$\$ 15.00  
(Interest Only)c. Receipts in currency (Number of People 10)  
(Individual cash contribution limit is \$50)500.00 +\$d. Anonymous (Number of People 2)  
(Maximum \$50 per contribution)45.00\$ \_\_\_\_\_  
(\$1,000 MAXIMUM PER ELECTION)e. Unitemized contributions (Number of People 28)  
(Contributions by check of \$100 or less)2,500.00 +\$

f. Itemized by check or written instrument (Schedule 1, Item 7b)

500.00 +\$

g. Income Tax Check-off receipts (Schedule 1, Item 7d)

\$ 55.50

\$ \_\_\_\_\_

2. TOTAL RECEIPTS

16,520.00 +\$=\$ 70.50

\$ \_\_\_\_\_

## DISBURSEMENTS

3. a. General Fund Disbursements (Schedule 2, Item 7a)

10,572.50

\$ \_\_\_\_\_

b. ITC Fund Disbursements (Schedule 2, Item 7b)

=\$ 350.00

\$ \_\_\_\_\_

## IN-KIND CONTRIBUTIONS

4. a. In-kind Contributions Received (Schedule 1A, Item 7a &amp; 7b)

\$ 3,075.00

\$ \_\_\_\_\_

b. In-kind Contributions Given (Schedule 2A, Item 7)

1,750.00

\$ \_\_\_\_\_

## DEBTS AND OBLIGATIONS

5. Total Debts and Obligations: (Schedule 4, Item 10)

\$ 5,000.00

## BALANCE STATEMENT

\$ \_\_\_\_\_

6. Ending balance of last report (Enter -0- if no previous report)

10,000.00\$ 1,000.00

7. Amount received during reporting period (Line 2)

\$ 16,520.00+\$ 70.50

8. Sub-Total (Add lines 6 and 7)

26,520.00=\$ 1,070.50

9. Amount disbursed during reporting period (Line 3)

\$ 10,572.50-\$ 350.00

10. ENDING BALANCE (Subtract Line 9 from Line 8)

15,947.50 +\$=\$ 720.50

006/E_C&D <b>KENTUCKY REGISTRY OF ELECTION FINANCE</b> 140 WALNUT STREET FRANKFORT, KENTUCKY 40601-3240 (502) 573-2226 / FAX (502) 573-5622 http://www.kref.ky.gov	<b>ITEMIZED RECEIPTS SCHEDULE 1</b>  <i>DUPLICATE SCHEDULE AS NEEDED</i>	1. Name of Committee:	Franklin Co Republican Executive Cmte	3. This Statement Covers:	From: 12-1-XX Month - Day - Year
		2. KREF Filer #:	654321	To: 6-25-XX Month - Day - Year	

CONTRIBUTIONS

A contribution ‘direct from a person or authorized entity’ is typically a contribution that comes from an individual citizen or group of citizens. It is not a contribution from a permanent committee (PAC). A contribution “direct from a person or authorized entity” must be itemized (by including the name, address, occupation and employer) when a particular contributor’s aggregate contribution total exceeds \$100. The “cumulative for year” total to be shown in column 8 is to include both monetary and in-kind contributions.

This individual contributor has made a single contribution to date during this election.

4. Name and Address from Whom Received. Receipts in excess of \$100 <i>must</i> be itemized. All PAC receipts <i>must</i> be itemized.	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT				8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. <i>OR</i> Major Business, Social or Political Interest represented by the PAC.
			7a. Contribution by Check or Written Instrument	7b. Excess Over \$1,000 to be transferred to State Party	7c. Other Receipts	7d. Income Tax Check-off (ITC) Receipts		
Jim Frank Route 8, Box A Frankfort, KY 40601	<input checked="" type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	5/1/03	\$200				\$200	Insurance Agent/Owner John Doe State Farm Insurance

This contributor's past contributions plus current contribution has caused her cumulative total to exceed \$100; therefore, her contribution on this date of \$75 is itemized.

Sally Smith 210 Citizen Street Frankfort, KY 40601	<input checked="" type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	1/15/03	\$75				\$125	housewife
--	---	---------	------	--	--	--	-------	-----------

This contribution is from a contributing organization (see page 51 for a definition of contributing organization).

Frankfort Women's Club 28 Maple Street Frankfort, KY 40601	<input checked="" type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	3/1/03	\$500.				\$1,400	Contributing Organization
--	---	--------	--------	--	--	--	---------	---------------------------

## ITEMIZED RECEIPTS SCHEDULE 1 (CONTINUED)

The amount that exceeds the contribution limit of \$1,000 must be recorded in column 7B and transferred to the State Party.

4. Name and Address from Whom Received. Receipts in excess of \$100 <i>must</i> be itemized. All PAC receipts <i>must</i> be itemized.	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT				8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC.
			7a. Contribution by Check or Written Instrument	7b. Excess Over \$1,000 to be transferred to State Party	7c. Other Receipts	7d. Income Tax Check-off (ITC) Receipts		
James Smith 300 Broadway Frankfort, KY 40601	<input checked="" type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	5/20/03	\$1,000	\$500			\$1,500	Insurance Agent/Owner John Doe State Farm Insurance

### FROM FUNDRAISING EVENT

Contributions received because of a fund raising event are itemized when the contributor's cumulative contribution total exceeds \$100. These contributions are also included in the total receipts on the Events Schedule 3.

John Doe 300 Broadway Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity <input checked="" type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	5/15/03	\$100				\$125	Stockbroker John Doe Investment Co.
---	---	---------	-------	--	--	--	-------	--

### FUNDS FROM OTHER SOURCES

All "other" receipts must be reported on Schedule 1 in column 7c. "Other Receipts" are things such as income from interest.

Farmers Bank 123 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input checked="" type="checkbox"/> Other: <u>Interest</u> <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	4/30/03			\$25		\$25	
--	---	---------	--	--	------	--	------	--

## ITEMIZED RECEIPTS SCHEDULE 1 (CONTINUED)

If an Executive Committee has two separate bank accounts, one for the general fund and the other account for the ITC fund, they should report any interest that the ITC account earns in the following manner. In column 5 they should mark other and state ITC interest. Then list the date in column 6, and the amount of the interest earned in column 7d, ITC column.

4. Name and Address from Whom Received. Receipts in excess of \$100 <i>must</i> be itemized. All PAC receipts <i>must</i> be itemized.	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT				8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC.
			7a. Contribution by Check or Written Instrument	7b. Excess Over \$1,000 to be transferred to State Party	7c. Other Receipts	7d. Income Tax Check-off (ITC) Receipts		
Farmers Bank 123 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input checked="" type="checkbox"/> Other: <b>ITC Interest</b> <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	5/1/03				\$15		

Loans are recorded on Schedule 1, Column 6C as receipts, as well as being recorded on Schedule 4.

Farmers Bank 123 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input checked="" type="checkbox"/> Other: <b>Loans</b> <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	4/1/03			\$1,000		\$16,000	
		12/1/02			\$10,000			
		1/1/03			\$5,000			

Repayment of all loans must be reported as a negative receipt on Schedule 1, in Column 7C.

Farmers Bank 123 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input checked="" type="checkbox"/> Other: <b>Pay off loans</b> <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	5/1/03			(\$1,000)		\$5,000	
		4/1/03			(\$10,000)			

A payment from the candidate to reimburse the committee for printing costs of campaign materials should be recorded on schedule 1, in Column 7C.

James Smith 145 Maple Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input checked="" type="checkbox"/> Other: <b>Printing Service</b> <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	4/4/03			\$125		\$125	Candidate paid for printing costs of flyers.
--	---	--------	--	--	-------	--	-------	--

## ITEMIZED RECEIPTS SCHEDULE 1 (CONTINUED)

All Income Tax Check-off (ITC) receipts must be reported in column 7d.

4. Name and Address from Whom Received. Receipts in excess of \$100 <i>must</i> be itemized. All PAC receipts <i>must</i> be itemized.	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT				8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC.
			7a. Contribution by Check or Written Instrument	7b. Excess Over \$1,000 to be transferred to State Party	7c. Other Receipts	7d. Income Tax Check-off (ITC) Receipts		
ITC check #46311895	<input checked="" type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	2/1/03				\$55.50	\$55.50	

All Transfers of funds from affiliated committees must be reported in column 7a. Transfers have no limits.

State Party Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	4/5/03	\$2,000				\$2,000	State Party
------------------------------------	---	--------	---------	--	--	--	---------	-------------

When a candidate closes out their campaign account, after the election date, they may give the money to the executive committee. There is no limit on the amount a candidate may transfer to the executive committee.

John Smith 123 Main Street Frankfort, KY 40601	<input type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	5/21/03	\$4,000				\$4,000	Candidate closing out campaign account
--	---	---------	---------	--	--	--	---------	--



ITEMIZED RECEIPTS SCHEDULE 1 (CONTINUED)

If an executive committee makes a refund of a contribution, the refund must be reported as a negative receipt on the Itemized Receipts Schedule 1.

4. Name and Address from Whom Received. Receipts in excess of \$100 <i>must</i> be itemized. All PAC receipts <i>must</i> be itemized.	5. Type of Contribution or Other Receipt	6. Date of Receipt	AMOUNT				8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC.
			7a. Contribution by Check or Written Instrument	7b. Excess Over \$1,000 to be transferred to State Party	7c. Other Receipts	7d. Income Tax Check-off (ITC) Receipts		
Jim Frank 123 Main Street Frankfort, KY 40601	<input checked="" type="checkbox"/> Direct from a person or authorized entity <input type="checkbox"/> From Fundraising Event <input type="checkbox"/> Other: _____ <input type="checkbox"/> Transfer of funds from affiliated committee <input type="checkbox"/> If intended for particular candidate - specify: _____	3/1/03	(\$50)				\$150	Refund of contribution

Subtotal This Page	\$7,825	\$500	\$5,150	\$70.50
(Only on last page of Schedule) Total This Period	\$7,825	\$500	\$5,150	\$70.50
Enter these totals on Summary Page-	Line 1a	Line 1f	Line 1b	Line 1g

006/E_C&D <b>KENTUCKY REGISTRY OF ELECTION FINANCE</b> 140 WALNUT STREET FRANKFORT, KENTUCKY 40601-3240 (502) 573-2226 / FAX (502) 573-5622 <a href="http://www.kref.ky.gov">http://www.kref.ky.gov</a>	<b>IN-KIND CONTRIBUTIONS</b> RECEIVED BY EXECUTIVE COMMITTEE <b>SCHEDULE 1A</b> DUPLICATE SCHEDULE AS NEEDED	1. Name of Committee: <b>Franklin Co Republican Executive Cmte</b> 2. KREF Filer #: <b>654321</b>	3. This Statement Covers: From: <b>12-1-XX</b> Month - Day - Year To: <b>6-25-XX</b> Month - Day - Year
--	---	--	---

## **IN-KIND CONTRIBUTIONS RECEIVED BY THE EXECUTIVE COMMITTEE**

The donation of goods or services offered free or at less than the usual charge is an In-Kind contribution. Similarly, when a person pays for services on the Executive Committee's behalf, the payment is an In-Kind contribution to the Executive Committee.

This In-Kind contribution is less than \$100, but the cumulative is in excess of \$100. (i.e., the contributor has previously give \$75 during this election period)

4. Name and Address from Whom Received. Receipts in excess of \$100 <i>must</i> be itemized. All PAC receipts <i>must</i> be itemized.	5. Describe In-Kind Contribution	6. Date of Receipt	Amount		8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. <i>OR</i> Major Business, Social or Political Interest represented by the PAC.
			7a. \$1,000 Limit	7b. Excess Over \$1,000 to be Transferred to State Party		
John Smith 321 Main Street Frankfort, KY 40601	Paper for copier	5/5/XX	\$75		\$150	Teacher Franklin Co. School Board

In-Kind of more than \$100.

John Smith 321 Main Street Frankfort, KY 40601	Paper for copier	5/5/XX	\$500		\$500	Teacher Franklin Co. School Board
--	------------------	--------	-------	--	-------	--------------------------------------

This is a donation of an item to be auctioned by the committee at a fund raiser event. The amount of the sale of the item must also be included with the receipts for the event and reported on Events Schedule 3.

Nancy Jones 115 Elm Street Frankfort, KY 40601	Quilt for Fish Fry/Raffle	4/15/XX	\$200		\$200	Homemaker
--	---------------------------	---------	-------	--	-------	-----------

IN-KIND CONTRIBUPTIONS SCHEDULE 1A (CONTINUED)

The following examples illustrate contributions which exceed the \$1000 limit a local party may retain during a calendar year. While neither contribution exceeds the \$2,500 limit, each contribution in excess of \$1000 must be forwarded to the State Party, and reported as a disbursement on Schedule 2.

This example shows a cumulative of In-Kind and Monetary Contribution that exceeds the \$1,000 limit. This contributor had a prior contribution, monetary, in the amount of \$500. See Schedule 1, Itemized receipts.

4. Name and Address from Whom Received. Receipts in excess of \$100 must be itemized. All PAC receipts must be itemized.	5. Describe In-Kind Contribution	6. Date of Receipt	Amount		8. Cumulative for Year (per contributor) (Monetary and In-kind)	9. Occupation and Employer of Contributor. (If self-employed, name under which doing business.) Occupation shall be specific. OR Major Business, Social or Political Interest represented by the PAC.
			7a. \$1,000 Limit	7b. Excess Over \$1,000 to be Transferred to State Party		
Frankfort Women's Club 28 Maple Street Frankfort, KY 40601	Building & rent for headquarters	7/1/XX	\$500	\$400	\$1,400	Owner Barker Properties

When an In-Kind is received in excess of \$1,000, the committee must write a check to the State Party for the amount in excess of \$1,000. This expenditure would be reported on Disbursement Schedule 2.

David Barker 455 Capitol Ave. Frankfort, KY 40601	Building & rent for headquarters	2/1/XX	\$1,000	\$400	\$1,400	Owner Barker Properties
---	----------------------------------	--------	---------	-------	---------	----------------------------

Subtotal This Page	\$1,500	\$800
(Only on last page of Schedule) Total This Period	\$2,275	\$800

Enter the total of 7a and 7b on line 4a on Summary Page

The total of columns 7a and 7b are added together to be reported on the Summary Page on Section 4a.

Column 7a	\$2,275.00
Column 7b	800.00
Total In-Kind Received	\$3,075.00

006/E_C&D <b>KENTUCKY REGISTRY OF ELECTION FINANCE</b> 140 WALNUT STREET FRANKFORT, KENTUCKY 40601-3240 (502) 573-2226 / FAX (502) 573-5622 http://www.kref.ky.gov	<b>DISBURSEMENTS SCHEDULE 2</b>  DUPLICATE SCHEDULE AS NEEDED	1. Name of Committee: Franklin Co Republican Executive Cmte	3. This Statement Covers:  From: 12 - 1 - XX Month - Day - Year To: 6 - 25 - XX Month - Day - Year
		2. KREF Filer #: 654321	

## DISBURSEMENTS

All disbursements, regardless of amount, must be recorded for both General Funds and ITC Funds. Disbursements over \$25.00 must be made by check. Additionally disbursements over \$25.00 must be itemized, showing name, address, and occupation, if the payee is an individual.

This is an example of a disbursement made to a business for over \$25.00. The purpose must be specific.

4. Name, Address and <u>Occupation</u> of Person to Whom Paid. (If over \$25.00, disbursement <i>must</i> be made by check.) Persons transporting voters to the polls <i>must</i> be paid by check and each payment <i>must</i> be itemized to include name, address and <u>occupation</u> to whom made.)	5. Purpose (Be specific) (\$25.00 or less, show purpose, date and amount.) Recipient of expenditure, if other than executive committee, <i>must</i> be listed.	6. Date	Amount Disbursed	
			7a. General Funds (disbursements)	7b. Income Tax Check-Off Funds (disbursements)
The Good News Paper 123 Print Road Frankfort, KY 40601	Party ad for "Get Out the Vote"	4/1/XX	\$200	

ITC disbursement to a business for over \$25.00. Purpose must always be specific.

The Good News Paper 123 Print Road Frankfort, KY 40601	Party ad for "Get Out the Vote"	5/15/XX		\$200
--	---------------------------------	---------	--	-------

Combined disbursement using both General Funds and ITC Funds for the same item. Purpose must always be specific.

The Good News Paper 123 Print Road Frankfort, KY 40601	Party ad for "Get Out the Vote"	5/15/XX	\$150	\$50
--	---------------------------------	---------	-------	------

**DISBURSEMENT SCHEDULE 2 (CONTINUED)**

When the Executive Committee disburses money to a business, that is also an in-kind contribution to a candidate, the amount of the candidate contribution must also be reported on Schedule 2A, as an “In-Kind Contribution given by the Executive Committee.” This could also come out of ITC Funds. Report the transaction in the appropriate column.

4. Name, Address and Occupation of Person to Whom Paid. (If over \$25.00, disbursement <i>must</i> be made by check.) Persons transporting voters to the polls <i>must</i> be paid by check and each payment <i>must</i> be itemized to include name, address and <u>occupation</u> to whom made.)	5. Purpose (Be specific) (\$25.00 or less, show purpose, date and amount.) Recipient of expenditure, if other than executive committee, <i>must</i> be listed.	6. Date	Amount Disbursed	
			7a. General Funds (disbursements)	7b. Income Tax Check-Off Funds (disbursements)
The Good News Paper 123 Print Road Frankfort, KY 40601	Newspaper ad, vote for John Doe, candidate	5/15/XX	\$200	

This is an example of a disbursement of \$25.00 or less using general funds that shows purpose, date, and amount only. Purpose must always be specific. This could also come out of ITC Funds. Report the transaction in the appropriate column.

	Paper for Copier	4/1/XX	\$22.50	
--	------------------	--------	---------	--

This is an example of a disbursement to an individual where the occupation of the payee is required. Purpose must always be specific. This could also come out of ITC Funds. Report the transaction in the appropriate column.

Ken Hacker - Computer Salesman 376 Input Way Louisville, KY 40202	Computer Programmin Services	4/1/XX	\$1,500	
---	------------------------------	--------	---------	--

This disbursement is for items to be sold using General Funds. When an Executive Committee sells items in order to raise funds, the disbursement is reflected on Schedule 2. This expense is also reflected on the Fund Raising Events Schedule 4. Purpose must always be specific. This could also come out of ITC Funds. The amounts disbursed would just be reported in the appropriate column.

Hats, Inc. 123 Hard Hat Drive Lexington, KY 40507	100 Hats	1/25/XX	\$200	
---	----------	---------	-------	--

## **DISBURSEMENT SCHEDULE 2 (CONTINUED)**

This disbursement example is for “vote hauling” using ITC Funds. Purpose must always be specific. The executive committee could also use General Funds, or a combination of General and ITC Funds. Report in the appropriate columns.

4. Name, Address and Occupation of Person to Whom Paid. (If over \$25.00, disbursement <i>must</i> be made by check.) Persons transporting voters to the polls <i>must</i> be paid by check and each payment <i>must</i> be itemized to include name, address and <u>occupation</u> to whom made.)	5. Purpose (Be specific) (\$25.00 or less, show purpose, date and amount.) Recipient of expenditure, if other than executive committee, <i>must</i> be listed.	6. Date	Amount Disbursed	
			7a. General Funds (disbursements)	7b. Income Tax Check-Off Funds (disbursements)
Jason Goodhearted - mechanic 333 Helper Street Bowling Green, KY 42101	Election Day Vote Hauler	5/20/XX		\$50

This is a disbursement for a campaign contribution to a candidate using both General Funds and ITC Funds. Purpose must always be specific. Report in appropriate column.

John Cadidate 145 Winners Circle Henderson, KY 42420	Campaign Contribution	5/20/XX	\$150	\$50
--	-----------------------	---------	-------	------

This is a disbursement example for contributions received by the local party in excess of \$1,000. The excess is transferred to the State Party's Administrative Fund. See Receipts Schedule 1, Column 7b. See In-Kind Schedule 1A, Column 7b.

John Doe made a \$1,500 monetary contribution. The \$500 in excess goes to State Administrative Fund. The Frankfort Women's Club made \$1,400 in contributions (\$500 monetary and \$900 in-kind). The \$400 in excess of \$1,000 must be transferred to the state Administrative Fund. David Barker made a \$1,400 in-kind contribution. \$400 is in excess of \$1,000 and must be transferred to the State Administrative Fund.

Kentucky State Republican Party Frankfort, KY	Excess contribution for State Party Administrative Fund John Doe excess \$500 monetary (5/20/XX) Frankfort Women's Club excess \$400 In-Kind (4/1/XX) David Barker excess \$400 In-Kind (2/1/XX)	5/20/XX  2/1/XX	\$1,300	
--	---	-----------------------	---------	--

DISBURSEMENT SCHEDULE 2 (CONTINUED)

When a single payment is made for various types of expenses or reimbursements, the total disbursement should be broken down to describe various items of expense and their corresponding amounts. Purpose must always be specific.

4. Name, Address and Occupation of Person to Whom Paid. (If over \$25.00, disbursement <i>must</i> be made by check.) Persons transporting voters to the polls <i>must</i> be paid by check and each payment <i>must</i> be itemized to include name, address and <u>occupation</u> to whom made.)	5. Purpose (Be specific) (\$25.00 or less, show purpose, date and amount.) Recipient of expenditure, if other than executive committee, <i>must</i> be listed.	6. Date	Amount Disbursed	
			7a. General Funds (disbursements)	7b. Income Tax Check-Off Funds (disbursements)
Campaigns-R-U PO Box 1 Washington, DC 22222	\$500 Consulting Fee \$250 Travel Expense \$5,000 TV Buy & Newspaper Ads	5/12/XX	\$7,050	

Executive Committees may receive returned campaign contributions or refunds from vendors. All returned disbursements must be reported as a negative disbursement on Schedule 2. The refund should be reported as a negative in the same column, (i.e. General Funds, ITC Funds, or both) that the original disbursement was reported in. Purpose must always be specific.

John Candidate 145 Winners Circle Henderson, KY 42420	Returned Campaign Contribution	5/20/XX	(\$200)	
---	--------------------------------	---------	---------	--

Subtotal This Page	\$6,850.00	
(Only on last page of Schedule) Total This Period	\$10,572.50	\$350.00
	Enter the total on line 3a on Summary Page	Enter the total on line 3b on Summary Page

006/E_C&D <b>KENTUCKY REGISTRY OF ELECTION FINANCE</b> 140 WALNUT STREET FRANKFORT, KENTUCKY 40601-3240 (502) 573-2226 / FAX (502) 573-5622 http://www.kref.ky.gov	<b>DISBURSEMENTS</b> <b>IN-KIND CONTRIBUTIONS</b> GIVEN BY EXECUTIVE COMMITTEE <b>SCHEDULE 2A</b> <i>DUPLICATE SCHEDULE AS NEEDED</i>	1. Name of Committee: <span style="background-color: #cccccc; padding: 2px 10px;">Franklin Co Republican Executive Cmte</span> <hr/> 2. KREF Filer #: <span style="background-color: #cccccc; padding: 2px 10px;">654321</span>	3. This Statement Covers: From: <span style="background-color: #cccccc; padding: 2px 10px;">12-1-XX</span> Month - Day - Year To: <span style="background-color: #cccccc; padding: 2px 10px;">6-25-XX</span> Month - Day - Year
---	---	--	---

## **IN-KIND CONTRIBUTIONS GIVEN BY THE EXECUTIVE COMMITTEE**

An In-Kind contribution given by the committee, is an In-Kind contribution to a candidate from the executive committee. For example the committee pays the costs of newspaper ads, prints brochures, or covers the printing costs of flyers for a candidate. The actual disbursement and costs are documented on Disbursement schedule 2.

4. Name and Address of Person or Entity to Whom In-kind Contribution was Made.	5. Description of In-kind Contribution. (Be specific)	6. Date	7. Value of In-kind Contribution
John Smith, candidate 321 Main Street Frankfort, KY 40601	Newspaper ad - Vote for John Smith "Part of disbursement to Campaigns-R-Us"	5/12/XX	\$500
Jane Jones, candidate 45 Maple Street Frankfort, KY 40601	Brochures, Please Vote for Jane Jones "Part of disbursement to Campaigns-R-Us"	5/12/XX	\$800
John Smith, candidate 321 Main Street Frankfort, KY 40601	Handout flyers, Vote for John Smith "Part of disbursement to Campaigns-R-Us"	5/12/XX	\$250
John Doe, candidate 81 Third Street Frankfort, KY 40601	Newspaper ads "The Good News Paper"	5/15/XX	\$200
<b>Subtotal This Page</b>			<b>\$1,750</b>
(Only on last page of Schedule) <b>Total This Period</b>			<b>\$1,750</b>

Enter the total  
on line 4b on  
Summary Page



006/E_C&D <b>KENTUCKY REGISTRY OF ELECTION FINANCE</b> 140 WALNUT STREET FRANKFORT, KENTUCKY 40601-3240 (502) 573-2226 / FAX (502) 573-5622 http://www.kref.ky.gov  <div style="text-align: center;"><b>EVENTS SCHEDULE 3</b></div> <div style="text-align: center;"><i>DUPLICATE SCHEDULE AS NEEDED</i></div>	1. Name of Committee: <b>Franklin Co Republican Executive Cmte</b>	3. This Statement Covers: From: <b>12-1-XX</b> Month - Day - Year To: <b>6-25-XX</b> Month - Day - Year
	2. KREF Filer #: <b>654321</b>	

## FUNDRAISERS/EVENTS

Executive Committees must provide all Event information on Schedule 3, even if the event is not a fundraiser. This means events such as rallies, picnics, fish fries, and post election parties must be listed on Schedule 3. Also, the information on all proceeds from the sale of items (hats, pins, T-shirts, and other items) must be documented on Schedule 3.

This is an example of an Event where no money was raised. All disbursement amounts are individually documented on Disbursement Schedule 2.

4. Date Activity or Event was Held	5. Name of Person or Entity Sponsoring Event and Address Where Activity was Held	6. Type of Fundraising Activity or Event. (Recipient, if other than executive committee, must be listed.)	7. Total Amount Received	8. Total Cost
5/1/XX	Franklin Co. Republican Executive Committee Silver Lake Park Frankfort, KY 40601	Get Out the Vote Rally	\$0.00	\$200

This is an example of a fundraising Event where money was raised and spent. All receipts and disbursement amounts are documented individually on the Summary page or Schedule 1, and Schedule 2.

4/25/XX	Franklin Co. Republican Executive Committee Silver Lake Park Frankfort, KY 40601	Fish Fry	\$300 (unitemized receipts)	\$450
---------	--	----------	--------------------------------	-------

This example shows Funds Raised for the Committee from the Sale of Hats. All receipts and disbursement amounts are documented individually on the Summary page or Schedule 1, and Schedule 2.

1/25/XX thru 5/20/XX	Franklin Co. Republican Executive Committee 23 Headquarters Street Frankfort, KY 40601	Sale of hats 100 @ \$3.50	\$350	\$200
----------------------------	--	---------------------------	-------	-------

NOTE: Each fundraising activity or event must be listed separately. This schedule must be filed with the Election Finance Statement covering the period in which the fundraising activity or event took place, and is for informational purposes *only*. All receipts in excess of \$100 must be itemized on Schedule 1, and all other fundraiser receipts must be included in either unitemized, cash, anonymous, or in-kind receipts on the Summary Page. All costs incurred in connection with the fundraising activities or events *must* be included on Schedule 2, or as in-kind contributions on Schedule 1A.

006/E_C&D <b>KENTUCKY REGISTRY OF ELECTION FINANCE</b> 140 WALNUT STREET FRANKFORT, KENTUCKY 40601-3240 (502) 573-2226 / FAX (502) 573-5622 <a href="http://www.kref.ky.gov">http://www.kref.ky.gov</a>	<b>DEBTS AND OBLIGATIONS SCHEDULE 4</b>  <i>DUPLICATE SCHEDULE AS NEEDED</i>	1. Name of Committee: <div style="border: 1px solid black; padding: 2px; display: inline-block;">Franklin Co Republican Executive Cmte</div>  2. KREF Filer #: <div style="border: 1px solid black; padding: 2px; display: inline-block;">654321</div>	3. This Statement Covers:  From: <div style="border: 1px solid black; padding: 2px; display: inline-block;">12-1-XX</div> Month - Day - Year  To: <div style="border: 1px solid black; padding: 2px; display: inline-block;">6-25-XX</div> Month - Day - Year
--	--	--	---

## DEBTS & OBLIGATIONS

Anytime a committee has an outstanding bill the unpaid balance is a debt owed by the committee and must be reported on the Debts and Obligations Schedule 4 until the amount owed is paid. The payment of an outstanding debt owed by the committee is reported on the Schedule 2 Disbursement page and also on the Debts and Obligation page.

This example shows an outstanding debt/loan owed by the committee with a remaining balance. All loans are to be reported as "Other Receipts" on Schedule 1, and all loan payments are to be reported as negative "Other Receipts" on Schedule 1.

4. Name and Mailing Address to Whom Debt is Owed.	5. Type of Obligation	6. Date Incurred	7. Original Amount	8. Prior Payment	9. Payment Made This Reporting Period	10. Outstanding Balance at Close of This Period
First National Bank Main Street, Frankfort, KY 40601	Bank Loan	1/1/XX 4/1/XX 12/1/XX	\$5,000 \$1,000 \$10,000	\$0.00	\$0.00 \$1,000 \$10,000	\$5,000

This is an example of an obligation owed to the committee. The payment of an obligation owed to the committee would be reported as a receipt when it is received.

Mr. Tom Smith 45 Any Street, Frankfort, KY 40601	Deposit for rental of Hall	5/5/XX	\$100	\$0.00	\$100	\$0
---	----------------------------	--------	-------	--------	-------	-----

**NOTE:** If you have debts or obligations, this schedule must be filed with every Finance Statement up to and including the period in which all debts are paid or otherwise satisfied.

Subtotal This Page	\$5,000
(Only on last page of Schedule) Total This Period	\$5,000

Enter this total on line 5 "Total Debts and Obligations" on the Summary Page

# Executive Committee Update Form

An executive committee must appoint separate individuals to serve as chair and treasurer. If either position is vacated, a new appointment must be made and the Registry notified within three (3) days. A custodian is not required.

Committee Name: \_\_\_\_\_

Committee Filer #: \_\_\_\_\_

Committee Address (if different from officers): \_\_\_\_\_

## CHAIR INFORMATION

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Office Phone: \_\_\_\_\_ Home Phone: \_\_\_\_\_

## TREASURER INFORMATION

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Office Phone: \_\_\_\_\_ Home Phone: \_\_\_\_\_

## CUSTODIAN INFORMATION

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Office Phone: \_\_\_\_\_ Home Phone: \_\_\_\_\_

## PRIMARY DEPOSITORY: (REQUIRED)

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Signature of Chair or Treasurer: \_\_\_\_\_ Date: \_\_\_\_\_



**KENTUCKY REGISTRY OF ELECTION FINANCE**

140 Walnut Street, Frankfort, KY 40601-3240

(502) 573-2226 FAX (502) 573-5622

www.kref.ky.gov

REGISTRY USE

**REPORT OF AN INDEPENDENT EXPENDITURE**

**NOTE: KRS 121.015(12) provides as follows: An independent expenditure=means the expenditure of money or other things of value for a communication which expressly advocates the election or defeat of a clearly identified candidate or slate of candidates, and which is made without any coordination, consultation, or cooperation with any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them, and which is not made in concert with, or at the request or suggestion of any candidate, slate of candidates, campaign committee, or any authorized person acting on behalf of any of them.@**

An independent expenditure must be reported when it exceeds \$500 in the aggregate in one election. (KRS 121.150(1))

Your Name and Address _____ _____ _____ _____ Daytime Phone Number _____		Your Occupation and Employer _____ _____ Spouse's Name _____ Spouse's Occupation _____ Spouse's Employer _____		
Name of Candidate/Slate of Candidates/Committee		Office Sought _____ Supported _____ Opposed		
Constitutional Amendment		Election _____ Supported _____ Opposed		
Date	To Whom Made	Address	Purpose	Amount

I certify that this report was prepared with all reasonable diligence and is true, correct, and complete. I further certify that this expenditure was made in accordance with KRS 121.015(12).

Date \_\_\_\_\_

Signature \_\_\_\_\_



---

## Sample Campaign Contribution Card

---

In order for you to help the candidates you support, we suggest that the following information is provided with each contribution.

**Campaign Contribution Card****Complete Executive Committee Name (not Acronym):** \_\_\_\_\_  
\_\_\_\_\_**Kentucky Registry Account Number:** \_\_\_\_\_**Executive Committee Address:** \_\_\_\_\_  
\_\_\_\_\_**Monetary Contribution Amount:** \$ \_\_\_\_\_**In-Kind Contribution Amount:** \$ \_\_\_\_\_**Description of In-Kind Contribution:** \_\_\_\_\_

Each executive committee should create a form with the above listed information. This may be duplicated and enclosed with each contribution that is made to a candidate.

Candidates will be most appreciative to have this information provided.





**KENTUCKY REGISTRY OF ELECTION FINANCE**

140 Walnut Street; Frankfort, KY 40601  
(502) 573-2226 FAX (502) 573-5622  
www.kref.ky.gov

**REGISTRY USE**

Date Received \_\_\_\_\_

Logged \_\_\_\_\_

Keyed \_\_\_\_\_

**REPORT OF CONTRIBUTIONS BY A CONTRIBUTING ORGANIZATION**

Name of Group: \_\_\_\_\_

Mailing address (including city, state and zip) \_\_\_\_\_ (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
Daytime Telephone Number

KRS 121.015(4) reads as follows:

"Contributing organization" means a group which merely contributes to candidates, slates of candidates, campaign committees, caucus campaign committees, or executive committees from time to time from funds derived solely within the group, and which does not solicit or receive funds from sources outside the group itself. However, any contributions made by the groups in excess of one hundred dollars (\$100) shall be reported to the registry."

**CONTRIBUTIONS**

Date	Name of Candidate, Slate of Candidates or Committee	Amount Contributed

**SOURCE OF FUNDS**

The Kentucky Constitution prohibits the use of corporate funds to influence an election.

General Funds

☐

Collections

☐

Dues

☐

Other (explain)

☐

\_\_\_\_\_

Contact's Name: \_\_\_\_\_ Title: \_\_\_\_\_

*Please print or type*

Date: \_\_\_\_\_

Month - Day - Year

Signature: \_\_\_\_\_



---

# Index

---

## A

Abbreviations 1  
Advisory Opinions 1, 49  
Aggregate 32  
Alcoholic Beverages 56  
Allowable Expenditures 22  
Audits 25

## B

Balance Sheet  
    Summary Page 42, 61, 70  
Balance Statement  
    Summary Page 42, 61, 70  
Bank Account 31  
Bank Loans 19  
Bulk Mail Postal Permit 57  
Business is Incorporated 57

## C

Campaign Advertising 26, 57  
Campaign Contributions Card (sample) 89  
Committee, Executive 3  
Charitable Contributions 17  
Circumventing the Limits 17  
Citations 1  
Committee Affiliation 3  
Complaints 47  
Concession Sales 12  
Contributing Organization 36  
    Form (sample) 91  
Contributions  
    Accepting 32  
    Credit 8  
    Definition 5  
    Excessive 37  
    From Contributing Organizations 36, 51  
    From PACs 33  
    From Partnerships 35  
    From Spouses 34  
    Identifying 33  
    In the Name of Another 17  
    In-kind 6, 33  
        Discounts 6  
        Goods 7  
        Services 7  
    Individual 36  
    Insufficient Funds 37  
    Items Not Considered 13

Joint Bank Account 34  
Joint Contributions 34  
Limitations  
    Anonymous 12  
    Cash 12  
    Cashier's Check 12  
    Concession Sales 12  
    Fish Fry 12  
    Minors 12  
    Money Order 12  
Limits 11  
Loans  
    Individuals 7  
Monetary 5  
Other Receipts 19  
Partnership 36  
Prohibited 16  
    Charitable 17  
    Circumventing the Limits 17  
    Corporate 16  
    Foreign Nationals 17  
    Name of Another 17  
Refund 37  
To Candidates 21  
Treasurer's Services 3, 29  
Types  
    Exceptions to In-kind 6  
    In-kind 6  
    Monetary 5  
Unwanted 37  
What Is a Contribution? 5  
Contributors  
    Caucus Campaign Committee 9  
    Contributing Organization 9  
    County Executive Committee 9  
    Minor 8  
    Natural Person 8  
    Out-of-state 9  
    Partnership 10  
    Permanent Committee 9  
    Person 9  
    State Executive Committee 9  
Corporation  
    Corporate Contributions 16  
    Status of a Corporation 16, 57  
Custodian of Records 26

## D

Debts and Obligations  
    Loans 41

Owed by the Committee 41  
 Democratic Campaign Committee State Headquarters 58  
 Disbursements  
   Adjustments 39  
   By Check 38  
   Invoices 39  
   Joint 39  
   Multiple Purposes 39  
   Reporting 38  
 Disclaimers 27  
 Duties of the Treasurer 29

## E

Election Finance Statement 59  
 Employee Information 55  
 Ethics Questions 58  
 Events 40  
 Events and Fund-Raiser Functions 25  
 Excessive Contribution 37  
 Executive Branch Ethics Commission 58  
 Executive Committee  
   Bank Account 31  
   Registration 3  
   Restrictions 22  
   Update Form 85  
 Expenditures  
   Allowable 22  
   In-kind 24  
   Independent 15  
   NOT Allowable 23  
   What Is an Expenditure 21  
 Expenses  
   Disbursements 39  
   Expenditures 38  
   Joint 39  
   Treasurer's Responsibility 38  
 Extension of Credit 8

## F

Federal Election Regulations 57  
 Federal Employer Identification Number (FEIN) 55  
 Fish Fry 12  
 Filing Amendments 45  
 Foreign Nationals 17  
 Free Publications 2  
 Fund Raiser 25

## G

General Provisions 25

## H

Health Permits for Serving Food 57

Help 1

## I

In-Kind Under \$100 14  
 Income Tax Check-Off Funds 20  
 Independent Expenditures 15  
   Reporting Form 87  
 Insufficient Funds 37  
 Interest Income 19  
 Internet Web Site 2  
 Investments 38  
 Invoices 39  
 Disbursements  
   Adjusted 39  
   Invoices 39  
   Joint 39  
   Multi-purpose 39  
 Itemize 32  
 Items Exempted 28  
 Items Not Considered Expenditures 24

## J

Joint Contributions 34  
 Joint Expenditures 39  
 Judicial Ethics 58

## K

Kentucky Withholding and Sales Tax Account  
   Numbers 55

## L

Legislative Ethics Commission 58  
 Limits  
   Limit Chart 11  
 Loans 7, 14, 19, 41  
   Initial Receipt 41  
   Repayments 41

## M

Mailing Labels 57  
 Medicare Taxes 55

## N

New Treasurer 30

## O

Officer Registration 3, 26, 30  
 Offsets to Operating Expenditures 19

## P

Penalties 49  
 Political Advertising  
     Rate 26  
 Political Advertising 26, 57  
 Political Parties 58  
 Procedures 47  
     Complaints 47  
     Referrals for Prosecution 48  
     Right to Appeal 49  
 Proceeds From Sales 8  
 Prohibited Activities 26  
     Charitable Contributions 17  
     Circumventing the Limit 17  
     Corporate Contributions 16  
     Foreign Nationals 17  
     In the Name of Another 17  
     Questionable 18  
     Solicitation of State Employees 26  
     Vote Buying 26

## Q

Questionable Contributions 18

## R

Raffles, Drawings or Other Games of Chance 56  
 Receipts  
     Reportable 19  
         Bank Loans 19  
         Interest Income 19  
         Offsets to Operating Expenditures 19  
 Reconciling the Bank Account 45  
 Records 25  
     Custodian 26  
     Public Inspection 25  
     Record Retention 26  
 Records of Contributions/Receipts 32  
 Referrals for Prosecution 48  
 Refund 37  
 Registering as an Executive Committee 3  
 Registry Staff Assistance 1  
 Reimbursements 40  
 Reporting & Record Keeping 29  
 Reporting Forms 31  
 Reporting Period 32  
 Reports  
     Contributing Organization 91  
     When to File  
         Reporting Period 44  
         Reporting Schedule 44  
     Where to File 43  
 Republican Party of Kentucky 58

Review of Expenditures 24  
 Right to Appeal 49

## S

Sale and Distribution of Campaign Items 56  
 Social Security 55  
 Solicitation of State Employees 26  
 State Executive Committee 9  
 Summary Page  
     Balance Sheet 62, 70  
     Balance Statement 42

## T

Transfers of Funds for Investment 24  
 Transfers of Money From Affiliated Committees 14  
 Treasurer  
     Duties 29  
     New 30  
     Responsibilities 38

## U

Unemployment Insurance Number 56  
 Unexpended Funds 7  
 Unwanted Contributions 37  
 Update Form for Executive Cmtes 85

## V

Volunteer Activity 13  
 Vote Buying 26  
 Vote Hauling 40  
 Voter Lists 57

## W

What Is an Expenditure? 21

**Notes:**

